University of London

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ACCOUNTS AND PAPERS:

FORTY-THREE VOLUMES.

—(9.)—

ESTIMATES (CIVIL SERVICES AND REVENUE DEPARTMENTS)—*continued.*

Session

5 *February* —— 13 *August* 1875.

VOL. L.

1875.

ACCOUNTS AND PAPERS:

1875.

FORTY-THREE VOLUMES:—CONTENTS OF THE

NINTH VOLUME.

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(*Presented pursuant to Act* 29 & 30 *Vict. c.* 39, *s.* 22.)

Ordered, by The House of Commons, *to be Printed*,
17 *February* 1875.

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CIVIL SERVICE ACCOUNTS, 1873–74.

CLASS I.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class I., for the Year ended the 31st of March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 1.

ROYAL PALACES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PALACES, in the Year ended 31st March 1874, showing the Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Palaces, &c. in the Personal Occupation of Her Majesty - - - - - - - - -	15,117 – –	15,239 1 9	- -	122 1 9
B.—Palaces, &c. partly in the Occupation of Her Majesty - - - - - - - - -	1,700 – –	1,918 14 10	- -	218 14 10
C.—Palaces, &c. not in the Occupation of Her Majesty - - - - - - - -	13,798 – –	15,122 19 7	- -	1,324 19 7
£.	30,615 – –	32,280 16 2	- -	
		Deficit to be voted - - - - £.		1,665 16 2

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - *See* Note.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer £. 684 10 1

Note.—Extra Receipts arising from "Royal Palaces," "Public Buildings," and "Furniture," have hitherto been shown on the Account of the Vote "Public Buildings," under the head of Extra Receipts, "Royal Palaces and Public Buildings;" but in 1873–74 they are shown on the Accounts of the separate Votes to which they relate.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Estimate and Expenditure.

B.—During the year, apartments in St. James's Palace were furnished for the Pastry Cook. This service was not provided for.

C.—This Excees is mainly due to unforeseen works at Hampton Court Palace, consequent on changes of occupation, and to the ordinary maintenance of that building having proved more costly than was anticipated.

A Grant has been taken for 8,337 *l.* 5 *s.* 2 *d.*, the Deficit shown on the Account of the Vote for "Royal Palaces," for the year ended the 31st of March 1873.

H.M. Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 1.

ROYAL PALACES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. I HAVE to state that the works in respect of Windsor Castle Drainage have been carried on during the year 1873-74 under the same superintendence as last year. The Report of the Public Accounts Committee, in which this subject was dealt with, was not drawn up until after the year 1873–74 was closed, and no alteration took place in the mode of carrying out this work; but I believe that this service is now completed.

2. Under Sub-heads A., "Palaces, &c., in the Personal Occupation of Her Majesty," and B., "Palaces, &c., partly in the Occupation of Her Majesty," are included payments amounting to 80 *l.* 4 *s.*, for uniforms for fire brigade at Richmond Park, White Lodge, Hampton Court Palace, and Kew Palace. As no specific provision was made for this expenditure in the details of the Estimate, I considered it my duty to call on the Office of Works to obtain Treasury Authority for the payments, but up to the present time it has not been received.

3. There is an Expenditure in Excess of the Estimate under each of the Sub-heads of the Vote.

4. The Deficit is, as shown by the Account, 1,665 *l.* 16 *s.* 2 *d.*, for which a Vote of Parliament will be required.

	£.	*s.*	*d.*
Grant	30,615	–	–
Expenditure	32,280	16	2
Deficit	£. 1,665	16	2

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ROYAL PARKS and PLEASURE GARDENS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages of Establishment - -	7,782 – –	7,767 14 6	14 5 6	—
B.—Travelling - - - - - - - -	164 – –	133 12 7	30 7 5	—
C.—Clothing - - - - - - - -	1,209 – –	1,082 16 7	126 3 5	—
D.—Police - - - - - - - - -	18,977 – –	18,656 8 7	320 11 5	—
E.—Works - - - - - - - - -	2,424 – –	1,751 10 11	672 9 1	—
F.—Maintenance - - - - - - - -	67,154 – –	72,035 2 5	- -	4,881 2 5
G.—Furniture - - - - - - - -	321 – –	176 18 8	144 1 4	—
H.—Rents - - - - - - - - -	577 – –	583 17 –	- -	6 17 –
I.—Rates - - - - - - - - -	1,880 – –	1,805 10 7	74 9 5	—
K.—Contingencies and Incidental Expenses - -	239 – –	156 19 11	82 – 1	—
£.	100,727 – –	104,150 11 9	1,464 7 8	4,887 19 5
Deduct Surplus - - - - - -				1,464 7 8
Net Deficit to be voted - - - £.				3,423 11 9

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	3,158 – –
Amount of Extra Receipts, including Venison Fees, realised in the Year 1873-74, and paid over to the Exchequer - - - - - - - - - - - - - -	3,745 1 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Estimate and Expenditure.
B.—From the nature of this Grant it is impossible to estimate for the Expenditure with absolute accuracy.
C.—Provision is made in this Sub-head for uniforms in case of new appointments in respect of which the Expenditure is necessarily uncertain.
D.—Provision is made in this Sub-head for substitutes for Sick and Disabled, and for Gratuities in aid of Funeral Expenses in respect of which the Expenditure is necessarily uncertain.
E.—A sum of 300 *l.* provided for Holyrood Park as a contribution towards a new Sewer to be constructed by the Corporation of the City of Edinburgh was not expended. Several minor works were unavoidably postponed while others cost less than had been anticipated.
F.—The original Estimate contained a sum, 3,500 *l.*, in excess of th t which was submitted to, and voted by, Parliament. In was found in practice, not only impossible to effect the saving proposed, but that even the original sum was insufficient to meet the necessary Expenditure.
G.—Various works, chiefly at Kew Gardens, provided for in this Sub-head were not executed within the Year.
H.—Excess caused by the payment of a claim for Herbage Rent on ground attached to the Ranger's House in Greenwich Park for which no provision was made.
I.—Approximate Estimate. The Expenditure for Rates being dependent upon the rate in the £. of the Rates levied is liable to variation.
K.—From the nature of this Grant the Expenditure is necessarily uncertain.

A Grant has been taken for 303 *l.* 2 *s.* 8 *d.*, the Deficit shown on the Account of the Vote for "Royal Parks and Pleasure Gardens," for the year ended 31st March 1873.

Office of Works, &c.,
30 Nov. 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 2.

ROYAL PARKS AND PLEASURE GARDENS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN paragraphs 6, 7, and 8 of the Report of the Committee of Public Accounts, 1874, the question of the employment of two Gatekeepers who had not received certificates of qualification from the Civil Service Commissioners was fully entered into, and the recommendation of the Committee, as regards the employment of these Gatekeepers, has been met by placing these situations in Schedule B. of the Order in Council of June 1870, thus exempting them from the necessity of obtaining certificates.

2. There is an Expenditure in Excess of the Estimate under Sub-heads F., "Maintenance," and H., "Rents."

The Net Deficit is, as shown by the Account, 3,423 *l.* 11 *s.* 9 *d.*, for which a Vote of Parliament will be required.

	£.	*s.*	*d.*
Grant	100,727	–	–
Expenditure	104,150	11	9
Net Deficit	£. 3,423	11	9

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 3.

PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs of Public Buildings and Offices	26,569 – –	28,646 1 5	–	2,077 1 5
B.—Rents of Premises hired for Public Purposes	36,577 – –	37,987 12 5	–	1,410 12 5
C.—Payments to Caretakers	1,770 – –	1,718 18 3	51 1 9	—
D.—Rates, Taxes, and Insurance	11,950 – –	10,707 12 7	1,242 7 5	—
E.—Fuel and Light, &c.	23,687 – –	24,229 16 8	–	542 16 8
F.—Supply of Water	2,896 – –	5,259 14 7	–	2,363 14 7
G.—Westminster Bridge	2,681 – –	2,817 – 11	–	136 – 11
H.—Menai and Conway Bridges	760 – –	696 16 8	63 3 4	—
I.—Government Buildings, Isle of Man	202 – –	231 10 4	–	29 10 4
K.—Maintenance, &c. of Carisbrooke Castle, Isle of Wight	135 – –	132 1 6	2 18 6	—
L.—Erection and Maintenance of Buildings, &c., in Scotland	17,914 – –	15,512 7 2	2,401 12 10	—
M.—Broadmoor Criminal Lunatic Asylum	11,198 – –	10,396 10 2	801 9 10	—
N.—Probate Court and Registries	9,541 – –	5,604 13 11	3,936 6 1	—
O.—Ordnance Survey Buildings	7,151 – –	5,701 – 9	1,449 19 3	—
P.—Incidental Expenses	400 – –	657 10 10	–	257 10 10
£.	153,431 – –	150,299 8 2	9,948 19 –	6,817 7 2
Deduct Deficit			6,817 7 2	
Net Surplus to be surrendered £.			3,131 11 10	

Estimated Amount of Extra Receipts payable to the Exchequer – – – *See* Note on "Royal Palaces."

Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer – £. 7,810 12 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess on this Sub-head is due to a re-arrangement of the business of the Department, whereby the supply of fittings and fixtures was transferred from the Furniture Branch to the Works Department, and charges were borne by this Sub-head which otherwise would have been payable from the Vote for Furnitnre.

B.—The sum provided for additional accommodation proved insufficient. Some portion of the excess is due to the fact that the leases of certain of the premises hired expired during the year, and considerably increased rents were demanded on the renewal of the tenancies.

C.—Casual difference between Estimate and Expenditure.

D.—Approximate Estimate. The Expenditure for rates being dependent upon the rate in the pound of the rates levied is liable to variation.

E.—This Excess is owing to the increase in the price of gas during the year.

F.—This Excess arises from the machinery at the Orange-street works having broken down from the increase in the cost of fuel, and from extensive repairs to one of the wells, which was found to be in a defective and dangerous state when emptied for the purpose of increasing its depth. This Expenditure could not be foreseen.

G.—This Excess is due to the increase in the rate of pay of the police employed on the bridge, and in the price of gas.

H.—Casual difference between Estimate and Expenditure.

I.—Casual difference between Estimate and Expenditure.

K.—Casual difference between Estimate and Expenditure.

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 3.—PUBLIC BUILDINGS—*continued.*

L.—The maintenance cost less than had been anticipated, and the sum of 680 *l.* provided for the new Equatorial for the Royal Observatory, Edinburgh, was unexpected.

M.—This Surplus is due to a saving effected in the construction of the new laundry.

N.—A sum of 5,500 *l.* was provided for the removal of the principal registry from Doctors' Commons to Somerset House. This removal was not effected within the year, but about 2,000 *l.* was expended in preparing Somerset House for occupation by the Department.

O.—The new building at Southampton was not begun so early, and consequently the Expenditure on it was not so great as had been anticipated.

P.—From the nature of this Grant the Expenditure is necessarily uncertain.

The Surplus of 17,621 *l.* 19 *s.* 11 *d.*, shown on the Account of the Vote for "Public Buildings," for the year ended 31st March 1873, has been surrendered.

Her Majesty's Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under Sub-Heads A., "Works and Repairs of Public Buildings and Offices;" B., "Rents of Premises hired for Public Purposes;" E., "Fuel, Light, &c.;" F., "Supply of Water;" G., "Westminster Bridge;" I., "Government Buildings, Isle of Man;" and P., "Incidental Expenses."

2. Under Sub-head A., "Works and Repairs of Public Buildings and Offices," is included a sum of 326 *l.* 6 *s.* 6 *d.* in respect of the construction of an entrance into the Royal Vaults at Windsor Castle. This work would appear to be one of an exceptional character, and as no specific provision was made for it in the Estimates, I have thought it desirable to notice the fact.

3. Under Sub-head O., "Ordnance Survey Buildings," are included payments for work done at certain district survey offices, for which no apparent provision was made in the Estimate. I have been informed that, although not specified in the details, the sum of 1,000 *l.* provided for Southampton was intended to cover the cost of the District Survey Offices also. There would appear to be a want of sufficient detail in the Estimate submitted to Parliament; but, in this case, the details for 1874–75 have been amended so as to cover the work done at the district offices.

4. The Net Surplus, is, as shown by the Account, 3,131 *l.* 11 *s.* 10 *d.*

	£.	*s.*	*d.*
Grant	153,431	–	–
Expenditure	150,299	8	2
Net Surplus	£. 3,131	11	10

Vote 4.

FURNITURE OF PUBLIC OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Furniture of Public Offices, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

Service.	Grant.	Expenditure.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Furniture of Public Offices - - - - -	14,500 – –	11,154 6 7	3,345 13 5	—
Surplus to be surrendered - - - £.			3,345 13 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	Uncertain.
Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer -	222 9 5

Explanation of the Causes of Variation between Expenditure and Grant.

The Estimate was based upon the requirements of previous years. The Decrease of Expenditure was principally caused by the transfer of the supply of Fittings and Fixtures from the Furniture to the Works Department.

The Surplus of 1,822 *l.* 14 *s.* 6 *d.*, shown on the Account of the Vote for "Furniture of Public Offices," for the year ended the 31st of March 1873, has been surrendered.

Office of Works, &c.,
26 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 4.

FURNITURE OF PUBLIC OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 3,345 *l.* 13 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	14,500	–	–
Expenditure - - - - - - - -	11,154	6	7
Surplus - - -	£. 3,345	13	5

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 5.

HOUSES OF PARLIAMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSES of PARLIAMENT, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works of Art	1,000 – –	–	1,000 – –	—
B.—Maintenance of Buildings	10,114 – –	10,253 2 1	–	139 2 1
C.—Warming, Ventilating, and Lighting	12,137 – –	12,743 12 11	–	606 12 11
D.—Police	2,360 – –	2,350 4 5	9 15 7	—
E.—Supply and Repair of Furniture, &c.	3,950 – –	4,101 14 11	–	151 14 11
F.—Incidental Expenses	1,109 – –	976 11 3	132 8 9	—
£.	30,670 – –	30,425 5 7	1,142 4 4	897 9 11
Deduct Deficit			897 9 11	
Net Surplus to be surrendered £.			244 14 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	367 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	261 9 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Mr. Herbert's picture was not finished by the end of the financial year.

B.—Casual difference between Estimate and Expenditure.

C.—Mainly due to the increase in the cost of fuel.

D.—Casual difference between Estimate and Expenditure.

E.—This excess is caused by the supply of articles to the refreshment department, and by arrangements for the anticipated landing of the Shah, neither of which services was provided for.

F.—The expenditure on St. Margaret's-square Garden was not so large as was anticipated.

The Surplus of 4,462 *l.* 4 *s.* 2 *d.*, shown on the Account of the Vote for "Houses of Parliament," for the year ended the 31st of March 1873, has been surrendered.

Her Majesty's Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer.
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 5.

HOUSES OF PARLIAMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head B. is included a sum of 1,370*l.* 18*s.* 11*d.* in respect of a new staircase erected at the Houses of Parliament. The details of the Estimates do not show with any distinctness that any provision was made for this service.

2. Under the same Sub-head is included a sum of 52*l.* 10*s.* paid to Mr. Horsley, R.A., for work done in applying a preservative process to a fresco.

The Lords of Her Majesty's Treasury in giving their authority for this payment, directed that it should be defrayed from Sub-Head A., "Works of Art;" but subsequently sanctioned its being charged against Sub-Head B., "Maintenance of Buildings." It appears to me questionable whether the restoration of a work of art can properly be considered as part of the "Maintenance of Buildings." On the other hand, it appears that Sub-head A. was intended to be confined to a specific work, namely, in part payment for "The Judgment of Daniel," &c., by J. R. Herbert, R.A.

Under these circumstances, I am of opinion that the better mode of recording the transaction would have been to have shown the Expenditure under a new Sub-head.

3. There is an Expenditure in excess of the Estimates under Sub-Heads B., "Maintenance of Buildings," C., "Warming, Ventilating, and Lighting," and E., "Supply and Repair of Furniture, &c."

4. The Net Surplus is, as shown by the Account, 244*l.* 14*s.* 5*d.*

	£.	*s.*	*d.*
Grant	30,670	–	–
Expenditure	30,425	5	7
Net Surplus	£. 244	14	5

VOTE 6.

NEW HOME AND COLONIAL OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW HOME AND COLONIAL OFFICES, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
New Home and Colonial Offices - - - -	58,000 - -	56,119 17 9	1,880 2 3	—
Surplus to be surrendered - - - £.			1,880 2 3	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873 74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The progress of the works did not justify the payment of a larger sum.

The Surplus of 4,823 *l.* 17 *s.* 3 *d.*, shown on the Account of the Vote for New Home and Colonial Offices, for the year ended 31st March 1873, has been surrendered.

A B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 6.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1,880 *l.* 2 *s.* 3 *d.*

	£. s. d.
Grant - - - - - - - - -	58,000 - -
Expenditure - - - - - - - -	56,119 17 9
Surplus - - - £.	1,880 2 3

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 7.

SHERIFF COURT HOUSES, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SHERIFF COURT HOUSES, SCOTLAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works - - - - - - - -	8,981 - -	4,479 14 10	4,501 5 2	—
B.—Maintenance of Court Houses - - - -	5,359 - -	4,810 3 9	548 16 3	—
£.	14,340 - -	9,289 18 7		—
Surplus to be surrendered - - - £.			5,050 1 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	10 - -
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer -	9 12 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The entire sum, 3,099 *l.*, provided for Aberdeen Sheriff Court remained unexpended, the Board being unable to obtain the necessary Accounts and Vouchers.

The difficulties under which the Board labour in regard to this Service have been referred to in the explanations on previous Accounts.

B.—The principal portion of the Saving is due to no Accounts having been rendered of the Expenses of Maintenance of the Court House at Aberdeen, for which 389 *l.* is provided; the remaining portion to the casual difference between Estimate and Expenditure.

The Surplus of 2,942 *l.* 3 *s.* 8 *d.*, shown on the Account of the Vote "Sheriff Court Houses, Scotland," for the year ended 31st March 1873, has been surrendered.

Office of Works, &c.,
Nov. 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 5,050 *l.* 1 *s.* 5 *d.*

	£. s. d.
Grant - - - - - - - - - - - - -	14,340 - -
Expenditure - - - - - - - - - - -	9,289 18 7
Surplus - - -	£. 5,050 1 5

VOTE 8.

NATIONAL GALLERY ENLARGEMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NATIONAL GALLERY ENLARGEMENT, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
National Gallery Enlargement Works - - -	42,420 – –	22,240 18 –	20,179 2 –	—
Surplus to be surrendered - - - £.			20,179 2 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	846 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer -	853 2 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The unsettled state of the iron trade prevented the Contractor obtaining the materials for the roof, and thus delayed the progress of the works.

The Surplus of 33,408 *l.* 7 *s.*, shown on the Account of the Vote for "National Gallery Enlargement," for the year ended 31st March 1873, has been surrendered.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 20,179 *l* 2 *s.*

	£. s. d.
Grant - - - - - - - - - - - - - -	42,420 – –
Expenditure - - - - - - - - - - - - -	22,240 18 –
Surplus - - -	£. 20,179 2 –

VOTE 9.

GLASGOW UNIVERSITY BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GLASGOW UNIVERSITY BUILDINGS, in the Year ended 31st March 1874.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Glasgow University Buildings - - - -	20,000 – –	20,000 – –	—	—

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1873–74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No Variation.

A. B. Mitford,
Accounting Officer.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS Grant is " in Aid " of other Funds, and has been handed over to the Convener and Chairman of the Finance Committee of the Glasgow New College Buildings.

2. The Total Estimate for this Service was 120,000 *l.*, and the whole amount has been paid.

	£. s. d.
Grant - - - - - - - - -	20,000 – –
Expenditure - - - - - - - -	20,000 – –

VOTE 10.

INDUSTRIAL MUSEUM, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the INDUSTRIAL MUSEUM, EDINBURGH, in the Year ended the 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Industrial Museum, Edinburgh - - - -	9,200 - -	7,986 15 8	1,213 4 4	—
Surplus to be surrendered - - - £.			1,213 4 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer -	- 14 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The inclemency of the weather delayed the progress of the works.

The Surplus of 7262 *l.* 17 *s.* 11 *d.*, shown on the Account of the Vote for "Industrial Museum, Edinburgh," for the year ended 31st March 1873, has been surrendered.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 10.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 1,213 *l.* 4 *s.* 4 *d.*

	£. s. d.
Grant - - - - - - - - - -	9,200 - -
Expenditure - - - - - - - -	7,986 15 8
Surplus - - -	£. 1,213 4 4

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 11.

BURLINGTON HOUSE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BURLINGTON HOUSE, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Burlington House - - - - - - - -	29,162 – –	26,663 3 8	2,498 16 4	—
Surplus to be surrendered - - - £.			2,498 16 4	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the year 1873–74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The progress of the works did not justify the payment of a larger sum.

The Surplus of 13,307 *l.* 6 *s.*, shown on the Account of the Vote "Burlington House," for the year ended 31st March 1873, has been surrendered.

Office of Works, &c.,
30 Nov. 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 11.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN this Account instalments amounting to 850 *l.* are charged in respect of "stoves." As no bills of particulars, or vouchers, such as are required by the 27th Section of the Exchequer and Audit Departments Act, have been produced, I am unable to state that this amount is correctly charged against the Vote; and I have therefore necessarily excluded it from the Account.

2. Instalments to the amount of 1,000 *l.* have also been made in respect of "Gas Meters and Fittings," which, for a similar reason, I have excluded.

3. For the reasons given in the preceding paragraphs, the Surplus will be increased from 2,498 *l.* 16 *s.* 4 *d.*, as shown by the Account, to 4,348 *l.* 16*s.* 4 *d.*

	£. s. d.
Grant - - - - - - - - - - - - - -	29,162 – –
Expenditure - - - - - - - - - - - - -	24,813 3 8
Surplus - - - £.	4,348 16 4

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 12.

POST OFFICE AND INLAND REVENUE BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POST OFFICE and INLAND REVENUE BUILDINGS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
POST OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Alterations	100,000 – –	57,190 6 1	42,809 13 11	—
B.—Maintenance and Repairs	31,765 – –	28,749 12 5	3,015 7 7	—
C.—Furniture	9,320 – –	5,588 6 1	3,731 13 11	—
D.—Fuel	3,357 – –	3,613 13 3	– – –	256 13 3
E.—Fixing and Repairing Pillar Letter Boxes	1,750 – –	1,926 4 8	– – –	176 4 8
F.—Supply and Repair of Apparatus for the Exchange of Mail Bags by Railway	3,000 – –	3,714 7 4	– – –	714 7 4
INLAND REVENUE:				
G.—New Works and Alterations	1,900 – –	1,745 11 4	154 8 8	—
H.—Maintenance and Repairs	2,680 – –	1,621 16 7	1,058 3 5	—
I.—Furniture and Fittings	1,400 – –	1,009 12 11	390 7 1	—
K.—Fuel	1,435 – –	1,634 9 2	– – –	199 9 2
£.	156,607 – –	106,793 19 10	51,159 14 7	1,346 14 5
Deduct Deficit			1,346 14 5	
Net Surplus to be surrendered £.			49,813 – 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	215 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	609 19 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The progress of many of the works under this Sub-head was unavoidably delayed by unforeseen difficulties.

B.—The maintenance proved less expensive than had been anticipated.

C.—It is impossible to estimate the Postal requirements with any degree of accuracy, in consequence of the great changes which are continually taking place.

D.—The excess is due to the varying state of the coal market, and the uncertain nature of the demands.

E.—Casual difference between Estimate and Expenditure.

F.—It is difficult to estimate with accuracy the amount of renewal and repair which will be required by this apparatus in the course of the year.

G.—Casual difference between Estimate and Expenditure.

H.—Less work was required than had been anticipated, and the number of Inland Revenue Offices maintained out of this Vote is diminishing.

I.—The Expenditure under this Sub-head was not so large as was anticipated.

K.—The difference is due to the varying state of the coal market, and the uncertain nature of the demand.

The Surplus of 79,825*l.* 0*s.* 2*d.*, shown on the Account of the Vote for "Post Office and Inland Revenue Buildings," for the year ended the 31st March 1873, has been surrendered.

Her Majesty's Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 12.

POST OFFICE AND INLAND REVENUE BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess beyond the Estimate under Sub-heads: "Post Office"—D., "Fuel"; E., "Fixing and Repairing Pillar Letter Boxes"; F., "Supply and Repair of Apparatus for the Exchange of Mail bags by Railway"; and "Inland Revenue"—K., "Fuel."

2. Under A., "New Works and Alterations," is included an expenditure of 357*l.* 8*s.* 10*d.* in respect of New Works at the Glasgow Post Office, no provision having been made for this work in the details of the Estimate; application was made to the Treasury for authority, and their Lordships sanctioned an outlay of 240*l.* only. A further communication on the point of a larger sum having been paid has been promised by the Office of Works, but has not been received up to the present time.

3. The Net Surplus is, as shown by the Account, 49,813*l.* 0*s.* 2*d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	156,607	–	–
Expenditure - - - - - - -	106,793	19	10
Net Surplus - - -	£. 49,813	–	2

VOTE 13.

BRITISH MUSEUM BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH MUSEUM BUILDINGS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Works and Repairs - - - - -	3,161 – –	2,654 19 4	506 – 8	—
B.—Rents - - - - - - - - -	270 – –	270 – –	—	—
C.—Rates and Taxes - - - - - -	311 – –	274 2 6	36 17 6	—
D.—Supply of Water - - - - - -	200 – –	217 7 7	- -	17 7 7
E.—Fuel and Light - - - - - -	1,605 – –	1,741 18 2	- -	136 18 2
£.	5,547 – –	5,158 7 7	542 18 2	154 5 9
Deduct Deficit - - - - - - - - -			154 5 9	
Net Surplus to be surrendered - - £.			388 12 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	2 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer - -	1 4 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A Saving was effected in several works executed during the year.

B.—No variation.

C.—Casual difference between Estimate and Expenditure.

D.—On a change of meters it was found that the old meters had been registering less water than passed through them.

E.—Casual difference between Estimate and Expenditure.

The Surplus of 895 *l.* 19 *s.* 11 *d.*, shown on the Account of the Vote for "British Museum Buildings," for the year ended 31st March 1873, has been surrendered.

Office of Works, &c.,
26 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 13.

BRITISH MUSEUM BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimates under Sub-Heads D., "Supply of Water," and E., "Fuel and Light."

2. The Net Surplus is, as shown by the Account, 388 *l.* 12 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	5,547	–	–
Expenditure - - - - - - - - - -	5,158	7	7
Net Surplus - - - £.	388	12	5

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 14.

COUNTY COURTS BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS BUILDINGS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Additions	4,900 – –	8,085 13 7	–	3,185 13 7
B.—Alterations, Maintenance, and Repairs	5,825 – –	4,484 6 11	1,340 13 1	—
C.—Rents	14,850 – –	13,419 9 9	1,430 10 3	—
D.—Payments to Caretakers	6,250 – –	5,920 3 2	329 16 10	—
E.—Furniture	1,000 – –	869 12 3	130 7 9	—
F.—Fuel, Light, &c.	3,500 – –	3,931 12 5	–	431 12 5
G.—Rates, Taxes, and Insurance	280 – –	331 16 5	–	51 16 5
Purchase of Site	–	61 – 8	–	61 – 8
£.	36,605 – –	37,103 15 2	3,231 7 11	3,730 3 1
Deduct Surplus				3,231 7 11
Net Deficit to be voted £.				498 15 2

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	746 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	1,043 19 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess is mainly due to the fact that the bills for Halifax County Court, amounting to 2,800*l.*, were, owing to the illness of the contractor, received too late for payment within the year 1872–73, and thus became a charge upon this year's Vote.

B.—The maintenance proved less costly, as less work was done than had been anticipated.

C.—Owing to the delay of the landlords of premises hired in rendering claims, the entire liability under this Sub-head was not discharged in the year.

D.—Casual difference between Estimate and Expenditure.

E.—Casual difference between Estimate and Expenditure.

F.—The excess is due to the increased price of fuel.

G.—Approximate Estimate. The expenditure for rates being dependent upon the rate in the £. of the rates levied is liable to variation.

Purchase of Site.—The Board were not aware of the existence of this liability for costs incurred before the transfer of the service to this department, in the purchase of a Site for a County Court. The payment was made by direction of the Treasury.

The Surplus of 4,424*l.* 2*s.* 10*d.*, shown on the Account of the Vote for "County Courts Buildings," for the year ended 31st of March 1873, has been surrendered.

Her Majesty's Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 14.

COUNTY COURTS BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate, under Sub-Heads A., "New Works and Additions;" F., "Fuel, Light, &c.;" and G., "Rates, Taxes and Insurance."

2. A new Sub-Head, "Purchase of Site," not contemplated in the Estimate, has been introduced into this Account.

3. Under Sub-Head B., "Alterations, Maintenance and Repairs," is included a sum of 100 *l.*, being an advance in respect of Works at numerous County Courts; bills of particulars to the amount of 87 *l.* 1 *s.* only have been produced. As no vouchers or bills of particulars have been furnished, as required by the 27th Section of the Exchequer and Audit Act, for the remaining 12 *l.* 19 *s.*, I have necessarily excluded that amount from the Account.

4. For the reasons given in the last paragraph, the Net Deficit will be reduced from 498 *l.* 15 *s.* 2 *d.*, to 485 *l.* 16 *s.* 2 *d.*, for which a Vote of Parliament will be required.

	£.	*s.*	*d.*
Grant	36,605	–	–
Expenditure	37,090	16	2
Net Deficit	£. 485	16	2

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 15.

SCIENCE AND ART DEPARTMENT BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART DEPARTMENT BUILDINGS, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings at South Kensington - -	14,000 – –	9,814 14 8	4,185 5 4	—
B.—Maintenance - - - - - - -	3,730 – –	2,793 9 –	936 11 –	—
C.—Rents - - - - - - - - -	1,270 – –	1,261 7 –	8 13 –	—
D.—Rates, &c. - - - - - - - -	773 – –	731 17 3	41 2 9	—
£.	19,773 – –	14,601 7 11		—
Surplus to be surrendered - - - £.			5,171 12 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	21 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer -	180 18 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Certain decorative and other works which had been provided for were not completed during the year.

B.—The maintenance proved less costly than had been anticipated, and several works at the Geological Museum, for which provision had been made, were unavoidably postponed.

C.—The sum provided slightly exceeded the annual charge.

D.—Approximate Estimate. The expenditure for rates being dependent upon the rate in the £. of the rates levied, is liable to variation.

The Surplus of 14,241*l.* 17*s.* 4*d.*, shown on the Account of the Vote, "Science and Art Department Buildings," for the Year ended 31st March 1873, has been surrendered.

Her Majesty's Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

SCIENCE AND ART DEPARTMENT BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 5,171 *l.* 12 *s.* 1 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	19,773	–	–
Expenditure - - - - - - -	14,601	7	11
Surplus - - -	£. 5,171	12	1

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 16.

SURVEYS OF THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SURVEYS of the UNITED KINGDOM, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Extra Pay of, and Allowances to, Staff	6,906 – –	6,961 – 6	–	55 – 6
B.—Extra Pay and Allowances to Non-Commissioned Officers and Sappers	15,208 – –	15,779 2 10	–	571 2 10
C.—Pay, &c. of Civil Assistants, Meresmen, and Labourers	93,501 – –	97,502 2 1	–	4,001 2 1
D.—Travelling Expenses	3,275 – –	3,343 10 5	–	68 10 5
E.—Fuel, Light, &c.	1,620 – –	1,838 1 10	–	218 1 10
F.—Stores	3,900 – –	4,830 8 3	–	930 8 3
G.—Contingencies	4,800 – –	4,582 18 7	217 1 5	—
£.	129,210 – –	134,837 4 6	217 1 5	5,844 5 11
Deduct Surplus				217 1 5
Net Deficit to be voted £.				5,627 4 6

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	12,000 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer	20,116 – 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess is occasioned by the promotion and consequent increase of the pay of some of the Staff during the year.

B., C., D.—The Excess is occasioned (1) By the continued employment of a large number of Surveyors and Draughtsmen for the execution of the survey required by the Thames Valley Drainage Commissioners. (2) By the preparation of plans for the Irish Church Temporalities Commissioners, on account of both of which services repayments will be made as Exchequer Extra Receipts. A considerable Expenditure was, moreover, incurred in preparing plans showing the boundaries of each Parish and Poor Law Union for the use of the Local Government Board.

E.—The excess is due to the extraordinarily high price of coal maintained during the year.

F.—The excess arises from (1) The purchase of two additional copper-plate presses, and an increased consumption of printing materials required in consequence of the rapid growth of the survey publications. (2) To the general rise in prices of nearly all articles of store.

G.—From the nature of these expenses they cannot be correctly estimated.

A Grant has been taken for 4,277 *l.* 19 *s.* 5 *d.*, the Deficit, shown on the Account of the Vote "Surveys of the United Kingdom," for the Year ended 31st March 1873.

Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and subject to the observations contained in the annexed Report is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 16.

SURVEYS OF THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimates under all the Sub-heads, excepting G., "Contingencies."

2. Under Sub-head F., "Stores," is included the expense of carriage of Stores from the manufacturers to the depôt. I have been informed that provision was made in the Estimates for such charges under this Sub-head, but the details of the Vote, as given in the Estimates laid before the House of Commons, do not contain definite confirmation of this statement.

On the other hand I cannot but observe that express provision is made for "Carriage of Stores" in the details of Sub-head G., "Contingencies."

Although this difference of classification, even if erroneous, would not affect the amount of the Deficit on the whole Vote, it affords one of the many instances which appear from the examination of the Accounts of the various Votes of a want of accurate definition and precision in the detail of the Expenditure given in the Estimates.

3. The Net Deficit is, as shown by the Account, 5,627 *l.* 4 *s.* 6 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	129,210	–	–
Expenditure - - - - - - - -	134,837	4	6
Net Deficit - - -	£. 5,627	4	6

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 17.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HARBOURS, &c. under the BOARD of TRADE, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Dover	21,400 – –	10,649 13 9	10,750 6 3	—
B.—Holyhead Harbour	4,737 – –	6,215 2 5	– – –	1,478 2 5
C.—Alderney	60 – –	92 9 7	– – –	32 9 7
D.—Works, Spurn Point	250 – –	246 – 5	3 19 7	—
E.—St. Catherine's, Jersey	100 – –	107 11 6	– – –	7 11 6
Harwich	– – –	141 7 –	– – –	141 7 –
Portpatrick Harbour	– – –	10 – –	– – –	10 – –
£.	26,547 – –	17,462 4 8	10,754 5 10	1,669 10 6
Deduct Deficit			1,669 10 6	
Net Surplus to be surrendered £.			9,084 15 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	2,560 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	3,894 7 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arises from the suspension of the proposed New Works.

B.—This Deficiency mainly arises from the cost of the completion of the Breakwater Lighthouse, for which provision had been made in the Estimates of the previous year.

C.—The Deficiency is the amount charged for repairs of premises found necessary, but not provided for.

D.—Nil.

E.—Slightly under-estimated.

Harwich:—Sanctioned by Treasury Letter, 18,202, of the 11th December 1873.

Portpatrick:—Sanctioned by Treasury Letter, 6786, of 7th May 1873.

Note.—The Treasury will be written to, for their sanction for the excess of 1,669 *l.* 10 *s.* 6 *d.* being met out of the Savings under the other Sub-heads of the Vote. Their reply will be forwarded as soon as received.

The Surplus of 4,562 *l.* 1 *s.*, shown on the Account of the Vote "Harbours, &c. under the Board of Trade," for the year ended 31st March 1873, has been surrendered.

Board of Trade,
30 November 1874.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 17.

HARBOURS, &c. UNDER THE BOARD OF TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-heads B., C., and E.

2. Additional Sub-heads have been raised in the Account for Expenditure, which has been sanctioned by the Lords of the Treasury, in connection with Harwich and Portpatrick Harbours.

3. The Net Surplus to be surrendered, is, as shown by the Account, 9,084 *l.* 15 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant	26,547	–	–
Expenditure	17,462	4	8
Net Surplus £.	9,084	15	4

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 18.

PORTLAND HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PORTLAND HARBOUR of REFUGE, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Portland Harbour of Refuge - - - - - -	200 — —	162 13 11	37 6 1	—
Surplus to be surrendered - - - £.			37 6 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-4, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Due to less work having been executed than estimated; being dependent on the state of tides and weather.

Admiralty,
30 November 1874.

H. Walker,
Accountant General of the Navy, and
Comptroller of Navy Pay, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 37 *l.* 6 *s.* 1 *d.*

	£. s. d.
Grant - - - - - - - - - -	200 — —
Expenditure - - - - - - - -	162 13 11
Surplus - - - £.	37 6 1

VOTE 19.

METROPOLITAN FIRE BRIGADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN FIRE BRIGADE, in the Year ended 31st March 1874.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Metropolitan Fire Brigade - - - - - -	10,000 - -	10,000 - -	—	—

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No variation.

A. B. Mitford,
Accounting Officer.

VOTE 19.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THIS Grant is "in Aid" of the Funds for Establishment and Maintenance of a Fire Brigade, and has been paid to the Metropolitan Board of Works.

	£.
Grant - - - - - - - - - - - -	10,000
Expenditure - - - - - - - - - -	10,000

VOTE 20.

RATES ON GOVERNMENT PROPERTY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RATES on GOVERNMENT PROPERTY, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	853 – –	919 9 9	– – –	66 9 9
B.—Travelling	100 – –	24 3 –	75 17 –	—
C.—Contributions in lieu of Rates for Property occupied by the Admiralty	19,700 – –	18,512 6 10	1,187 13 2	—
D.—Contributions in lieu of Rates for Property occupied by the War Department	16,700 – –	15,286 3 7	1,413 16 5	—
£.	37,353 – –	34,742 3 2	2,677 6 7	66 9 9
Deduct Deficit			66 9 9	
Net Surplus to be surrendered – £.			2,610 16 10	

Estimated Amount of Extra Receipts payable to Exchequer – – – – – Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer – Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess arises from payments to a Writer, for which no provision had been made in the Estimate.

B.—Very little Travelling was found necessary during the year.

C. and D.—The expenditure of several of the parishes to which contributions are given, was less than usual in 1873–4; the rates diminished, and the Government Contribution diminishing also, the issues out of the Vote were less than had been anticipated.

A Grant has been taken for 500 *l.* 5 *s.* 1 *d.*, the Deficit shown on the Account of the Vote "Rates on Government Property," for the year ended 31st March 1873.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 20.

RATES ON GOVERNMENT PROPERTY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimates has taken place under Sub-head A., "Salaries."

2. The Net Surplus to be surrendered is, as shown by the Account, 2,610 *l.* 16 *s.* 10 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	37,353	–	–
Expenditure - - - - - - - - -	34,742	3	2
Net Surplus - - -	£. 2,610	16	10

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 21.

WELLINGTON MONUMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for WELLINGTON MONUMENT, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Wellington Monument - - - - - - -	4,651 – –	- -	4,651 – –	—
Surplus to be surrendered - - - £.			4,651 – –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

In consequence of the illness of the sculptor, the work was not sufficiently advanced during the year to justify any payment

The Surplus of 1,500 *l.*, shown on the Account of the Vote "Wellington Monument," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 4,651*l.*

	£. s. d.
Grant - - - - - - - - - - - - -	4,651 – –
Expenditure - - - - - - - - - - -	Nil.
Surplus - - - £.	4,651 – –

VOTE 22.

NATURAL HISTORY MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATURAL HISTORY MUSEUM, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Natural History Museum - - - - - -	80,000 - -	57,083 3 8	22,916 16 4	—
Surplus to be surrendered - - - £.			22,916 16 4	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1873–74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Difficulty in obtaining a proper supply of terra cotta delayed the progress of the works.

The Surplus of 35,820 *l.* 1 *s.* 10 *d.*, shown on the Account of the Vote for "Natural History Museum," for the Year ended 31st March 1873, has been surrendered.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 22.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 22,916 *l.* 16 *s.* 4 *d.*

	£.	s.	d.
Grant - - - - - - - - - -	80,000	–	–
Expenditure - - - - - - - - -	57,083	3	8
Surplus - - - £.	22,916	16	4

VOTE 23.

METROPOLITAN POLICE COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for METROPOLITAN POLICE COURTS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Buildings and Alterations	1,900 – –	14,704 9 8	4,295 10 4	—
B.—Maintenance and Repair of Buildings	1,881 – –	1,642 16 11	238 3 1	—
C.—Rents	2,976 – –	2,815 6 5	160 13 7	—
D.—Payments to Caretakers	433 – –	439 13 8	- -	6 13 8
E.—Furniture	300 – –	231 13 1	68 6 11	—
F.—Fuel, Light, &c.	890 – –	906 3 7	- -	16 3 7
G.—Rates and Taxes	440 – –	313 16 4	126 3 8	—
H.—Incidental Expenses	90 – –	93 13 11	- -	3 13 11
Purchase of Site	- -	30 5 –	- -	30 5 –
£.	26,010 – –	21,177 18 7	4,888 17 7	56 16 2
Deduct Deficit			56 16 2	
Net Surplus to be surrendered £.			4,832 1 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	505 6 6
Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer	640 4 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The new Police Court for Marylebone did not proceed so rapidly as had been anticipated; and difficulties arose which prevented the purchase of part of the Site in Castle-street, to which it was at that time proposed to remove Bow-street Police Court.

B.—Casual difference between Estimate and Expenditure.

C.—This saving arises from the delay of lessors in sending in their claims.

D.—During the year the wages of the persons employed at Hammersmith Police Court were increased.

E.—Casual difference between Estimate and Expenditure.

F.—Casual difference between Estimate and Expenditure.

G.—This difference is attributable to a claim of 113 *l.* 15 *s.* 9 *d.* for Assessed Taxes having been written off by the Inland Revenue Department, and to the casual difference between Estimate and Expenditure in respect of amount provided for Rates.

H.—Casual difference between Estimate and Expenditure.

Purchase of Site.—Surveyor's costs in connection with Purchase of Site for Marylebone Police Court, not foreseen in the preparation of the Estimates.

The Surplus of 1,235 *l.* 11 *s.* 11 *d.*, shown on the Account of the Vote for "Metropolitan Police Courts" for the year ended the 31st March 1873, has been surrendered.

Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 23.

METROPOLITAN POLICE COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE original Estimate was for 11,010 *l.*; a Supplementary Vote was taken for an additional 15,000 *l.*

2. There is an Expenditure in Excess of the Estimates, under Sub-heads B., "Payments to Caretakers;" F., "Fuel, Light, &c.;" and H., "Incidental Expenses."

3. A new Sub-head, "Purchase of Site," not contemplated in the Estimates, has been introduced into the Account.

4. The Net Surplus is, as shown by the Account, 4,832 *l.* 1 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	26,010	–	–
Expenditure - - - - - - - -	21,177	18	7
Net Surplus - - - -	£. 4,832	1	5

VOTE 24.

NEW COURTS OF JUSTICE AND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for NEW COURTS of JUSTICE and OFFICES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Property - - - - -	200 – –	2,887 10 10	- -	2,687 10 10
B.—Erection of Building - - - - -	65,000 – –	8,121 2 –	56,878 18 –	—
C.—Rates, Taxes, &c. - - - - - -	3,500 – –	3,101 13 2	398 6 10	—
D.—Incidental Expenses - - - - -	100 – –	301 6 8	- -	201 6 8
£.	68,800 – –	14,411 12 8	57,277 4 10	2,888 17 6
Deduct Deficit - - - - - - - - -			2,888 17 6	
Net Surplus to be surrendered - - £.			54,388 7 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	143 – –
Amount of Extra Receipts realised in the year 1873–74, and paid into the Exchequer -	415 8 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The necessity having arisen for removing the Barber's Shop which immediately adjoined Temple Bar, the freehold interest in the same was purchased from the Corporation of the City for 2,750 *l.*

B.—Difficulties arose in arranging the Contract for the Superstructure, and as it was only entered into on the 7th of February 1874, it was not practicable to carry out more of the work during the financial year.

C.—The amount to be provided could not at the time when the Estimate was prepared be determined with accuracy.

D.—Between the completion of the Contract for the Foundations and the execution of the Contract for the New Building it was necessary to employ police constables to take charge of the Site. Owing to the delay which occurred in entering on the last-mentioned Contract, the Expenditure for Police Services was considerably larger than was anticipated.

The Surplus of 13,311 *l.* 6 *s.* 7 *d.*, shown on the Account of the Vote for "New Courts of Justice and Offices," for the year ended 31st March 1873, has been surrendered.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 24.

NEW COURTS OF JUSTICE AND OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL

1. THERE is an Expenditure in excess of the Estimates under Sub-heads A., "Purchase of Property," and D., "Incidental Expenses."

2. The Net Surplus is, as shown by the Account, 54,388*l.* 7*s.* 4*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	68,800	–	–
Expenditure - - - - - - - - - -	14,411	12	8
Net Surplus - - - £.	54,388	7	4

VOTE 25.

ANSTRUTHER HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ANSTRUTHER HARBOUR, in the Year ended 31st March 1874.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Anstruther Harbour - - - - - - -	9,000 – –	9,000 – –	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

— Nil. —

The Surplus of 129 *l.* 6 *s.* 1 *d.*, shown on the Account of the Vote "Anstruther Harbour," for the Year ended 31st March 1873, has been surrendered.

Fishery Board, Scotland,
Edinburgh, 14 October 1874.

B. F. Primrose,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

ON the Account of this Grant no special observation arises.

	£. s. d.
Grant - - - - - - - - - - -	9,000 – –
Expenditure - - - - - - - - - -	9,000 – –

VOTE 26.

RAMSGATE HARBOUR.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "RAMSGATE HARBOUR," in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Grant in aid of the Local Revenues of Ramsgate Harbour - - - - - - - - -	763 – –	– –	763 – –	—
Surplus to be surrendered - - - £.			763 – –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

The Local Revenues were sufficient to meet the expenditure falling due within the period of this Account.

Board of Trade,
30 November 1874.

R. G. C. Hamilton,
Accounting Officer.

VOTE 26.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE expenditure in respect of Ramsgate Harbour, as shown by the Accounts furnished by the Board of Trade, and which has been examined under my directions, amounts to 8,469 *l.* 8 *s.* 9 *d.*, and the receipts from Harbour Dues, Rents, &c., amount to 9,239 *l.* 1 *s.* 1 *d.*

2. In consequence of the Local Revenues having sufficed to meet the expenditure falling due within the period of this Account, no payments have been made out of the Grant in Aid, viz., 763 *l.*, which will, therefore, have to be surrendered to the Exchequer.

	£. s. d.
Grant - - - - - - - - - - - - -	763 – –
Expenditure - - - - - - - - - - -	Nil.
Surplus -	£. 763 – –

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 27.

PUBLIC BUILDINGS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC BUILDINGS, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—New Works and Alterations	38,246 – –	29,007 15 2	9,238 4 10	—
B.—Repairs and Maintenance	40,658 – –	42,599 9 7	– – –	1,941 9 7
C.—Rent of Premises	3,289 – –	3,328 – 11	– – –	39 – 11
D.—Rates, Taxes, and Insurance	2,083 – –	2,195 10 6	– – –	112 10 6
E.—Furniture	17,036 – –	12,938 14 6	4,097 5 6	—
F.—Fuel and Light	27,297 – –	28,729 18 –	– – –	1,432 18 –
G.—Incidental Expenses	1,100 – –	1,136 13 –	– – –	36 13 –
H.—Phœnix Park	7,129 – –	6,808 9 4	320 10 8	—
I.—Curragh of Kildare	677 – –	666 3 6	10 16 6	—
J.—Harbours and Inland Navigations	18,793 – –	16,451 – 7	2,341 19 5	—
K.—Compensation for Damages and Costs	– – –	1,327 18 2	– – –	1,327 18 2
£.	156,308 – –	145,189 13 3	16,008 16 11	4,890 10 2
Deduct Deficit			4,890 10 2	
Net Surplus to be surrendered £.			11,118 6 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,500 – –
Amount of Extra Receipts realised in the Year 1874, and paid over to Exchequer	3,412 16 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Works estimated for sanitary improvements in the Royal Hibernian School were not carried out, the evil complained of having been removed. The Works at Waterford Custom House, Cork Post Office, and some of the Constabulary Barracks were not commenced because of the difficulties in obtaining the sites. In other cases the progress was not so great as was anticipated. Certain Works at the General Post Office, Dublin, were also deferred, and await further approval.

B.—Under this Sub-head a sum of 1,000 *l.* was deducted from the aggregate Estimate, which reduces the actual excess to 941 *l.* 9 *s.* 7 *d.* This arises from unforeseen contingencies which unavoidably arise over so large a number of buildings.

C.—Arises in consequence of the payments of arrears applicable to former years having exceeded the amounts which were due and not claimed within the year.

D.—This Excess is due (1) to the increasing Water Supply, principally in the Dublin District; and (2) to the increased demands for ordinary Local Taxation.

E.—Savings have been effected over a large number of Buildings. The Estimates for the Metropolitan Police and the Educational Buildings were considerably in excess of the actual requirements for the year.

F.—This excess is altogether due to the fact that the price of coal kept up during the year to a greater extent than was expected at the time of framing the Estimate.

G.—This excess is partly owing to increase in prices, and is partly casual.

H.—About 260 *l.* of this saving arises on the Road Expenditure, in consequence of a showery summer, and an unusually dry winter, and the residue, viz., 60 *l.*, is due to less labour in raising gravel.

I.—Casual difference

J.—This saving arises in consequence of the Works at Giles Quay Pier, for which 2,000 *l.* were provided, not having been commenced, the Board being unable to obtain a contractor. Less progress was also made in other cases than was anticipated.

K.—The payments under this Sub-head were not foreseen when the Estimate was in preparation. It results out of damages received by a vessel entering Dunleary Harbour, and the adverse decision of a jury. The Lords of the Treasury, by a letter dated 13th November 1874, authorise the amount being charged under this new Sub-head.

A Grant has been taken for 2,435 *l.* 16 *s.*, the Deficit shown on the Account of the Vote "Public Buildings, Ireland," for the year ended 31st March 1873.

Office of Public Works, Dublin,
17 November 1874.

W. B. Soady, Accountant.

J. G. M'Kerlie, Chairman,
Accounting Officer, Board of Public Works.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 27.

PUBLIC BUILDINGS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN paragraph 17 of the Report of the Committee of Public Accounts, 1874, reference was made to the mode of framing the Estimates of Public Buildings in Ireland, the net amount only being shown, and allowance in certain instances being made for the probable value of old stores or materials; and, in the following paragraph of their Report, the Committee expressed an opinion that without insisting on uniformity to an inconvenient extent, the Irish Board of Works should pursue the same course as is followed in the Civil Services generally; I have to state that the Treasury have given directions for carrying out this recommendation, as will be seen by the accompanying letter.

2. There is an Expenditure in Excess of the Estimates under Sub-Heads B., "Repairs and Maintenance;" C., "Rent of Premises;" D., "Rates, Taxes, and Insurance;" F., "Fuel and Light;" and G., "Incidental Expenses."

3. A new Sub-Head, "Compensation for Damages and Costs," not contemplated in the Estimate, has been introduced into this Account.

4. Under Sub-Head A., "New Works and Alterations," is included a sum of 150 *l.* for erecting an ablution room at Kevin-street Police Barracks. No provision was made for this service in the details of the Estimate, 1873-4; but provision was made for work to be done at these Barracks in the Estimates of the previous year, and I have been informed that as it was supposed that the work would have been completed during that year, no re-vote was taken.

5. The Net Surplus is, as shown by the Account, 11,118 *l.* 6 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	156,308	–	–
Expenditure - - - - - - - - - -	145,189	13	3
Net Surplus - - -	£. 11,118	6	9

LETTER referred to in the foregoing REPORT.

Sir, Treasury Chambers, 18 December 1874.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that they have had under consideration your letter of 10th April 1873 upon the method in which the Public Works Commissioners in Ireland account for the produce of old materials, also the evidence given in the current year before the Public Accounts Committee, and the remarks made by the Committee in their Report.

My Lords observe that, in the opinion of the Committee, the difference of practice between the Office of Works in England, and the same office in Ireland, is confined to cases where a price is put upon old materials not used, but retained by the contractor, and is deducted from the amount paid to him. The Committee are not satisfied that there is any serious difference between the proceedings of the two Boards, but they consider that without attempting to insist on uniformity to an inconvenient extent, the Irish Board of Works should pursue the same course as is followed in the Civil Services generally.

My Lords have accordingly placed themselves in communication with the English Board of Works, and also with the War Office and Admiralty, with a view to secure that reasonable uniformity of practice which the Committee recommend, not only in the Civil Departments, but throughout the Public Service.

It appears to my Lords, that an old building, when condemned, represents a certain quantity of building material which has been already paid for, and which, if used again in the construction of another building, does not undergo any such change in its character as requires to be recorded in an account; whereas, if any part of such material is sold, or allowed to be removed by a contractor, instead of being used in the construction of the new building, the cash value of it should be paid into the Exchequer as an Extra Receipt for stores sold.

This appears to my Lords to be the rule common to the War Office, Admiralty, and Board of Works in England, and they consider that it should be applied to the Board of Works in Ireland. They have accordingly directed the last-named Department to alter their practice in this respect for the future, to fix a price upon old materials not used, but retained by, the contractor, and to pay that price, when realized, to the Exchequer as an Extra Receipt.

I am, &c.

The Comptroller and Auditor General. (signed) *Charles W. Stronge.*

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 28.

LIGHTHOUSES ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LIGHTHOUSES ABROAD, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
New Works:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Bahamas	4,500 – –	4,073 5 8	426 14 4	—
B.—Barbadoes	2,300 – –	1,000 – –	1,300 – –	—
C.—Cape of Good Hope	2,200 – –	– – –	2,200 – –	—
D.—Tunis	4,000 – –	3,657 – –	343 – –	—
Maintenance and Repairs:				
E.—Bahamas	9,000 – –	8,222 18 2	777 1 10	—
F.—Falkland Islands, Cape Pembroke	600 – –	1,008 18 3	– – –	408 18 3
G.—Morocco, Cape Spartel	60 – –	58 – 10	1 19 2	—
H.—Sombrero Island	800 – –	564 2 7	235 17 5	—
I.—Inspection of Lighting Apparatus	100 – –	100 – –	—	—
£.	23,560 – –	18,684 5 6	5,284 12 9	408 18 3
Deduct Deficit			408 18 3	
Net Surplus to be surrendered £.			4,875 14 6	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	100	–	–
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	28	9	8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Slightly over-estimated.
B.—It was found impossible to furnish the apparatus within the year.
C.—The Colonial Government did not avail themselves of this Vote within the year.
D.—Over-estimated.
E.—Slightly over-estimated.
F.—This expenditure includes 509*l.* 4*s.* 11*d.*, withdrawn from the Vote for 1872-73.
G.—Nil.
H.—Over-estimated.
I.—Nil.

Note.—The Treasury will be written to for their sanction for the excess of 408*l.* 18*s.* 3*d.* being met out of the savings under the other Sub-heads of the Vote. Their reply will be forwarded as soon as received.

The Surplus of 5,674*l.* 14*s.* 6*d.*, shown on the Account of the Vote "Lighthouses Abroad," for the year ended 31st March 1873, has been surrendered.

Board of Trade,
30 November 1874.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 28.

LIGHTHOUSES ABROAD.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 4,875*l.* 14*s.* 6*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	23,560	–	–
Expenditure - - - - - - - - -	18,684	5	6
Net Surplus - - -	£. 4,875	14	6

VOTE 29.

BRITISH EMBASSY HOUSES, PARIS AND MADRID.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH EMBASSY HOUSES, PARIS and MADRID, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—British Embassay House, Paris - - -	800 – –	785 – 9	14 19 3	—
B.—British Embassay, Madrid - - - -	100 – –	79 – –	21 – –	—
£.	900 – –	864 – 9		—
Surplus to be surrendered - - - £.			35 19 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Estimate and Expenditure.

B.—Casual difference between Estimate and Expenditure.

The Surplus of 112*l.* 12*s.* 11*d.*, shown on the Account of the Vote for "British Embassy Houses, Paris and Madrid," for the year ended 31st March 1873, has been surrendered.

Office of Works, &c.,
Nov. 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined.
W. Mostyn, Inspector.

VOTE 29.

BRITISH EMBASSY HOUSES, PARIS AND MADRID.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus is, as shown by the Account, 35*l.* 19*s.* 3*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	900	–	–
Expenditure - - - - - - - -	864	–	9
Surplus - - - £.	35	19	3

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 30.

BRITISH CONSULATE AND EMBASSY HOUSES, CONSTANTINOPLE, CHINA, JAPAN, AND TEHERAN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for BRITISH CONSULATE and EMBASSY HOUSES, CONSTANTINOPLE, CHINA, JAPAN, and TEHERAN, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—British Consulate and Embassy Houses, Constantinople and Therapia - - - - -	22,944 – –	24,895 3 8	- - -	1,951 3 8
B.—Legation and Consular Buildings, China and Japan - - - - - - - - - -	25,000 – –	30,275 17 1	- - -	5,275 17 1
C.—Rents, China and Japan - - - -	8,094 – –	6,851 10 2	1,242 9 10	—
D.—Legation Buildings, Teheran - - - -	5,825 – –	2,707 6 6	3,117 13 6	—
£.	61,863 – –	64,729 17 5	4,360 3 4	7,227 – 9
		Deduct Surplus - - - - - -		4,360 3 4
		Net Deficit to be voted - - £.		2,866 17 5

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - - -	2,744 – –
Amount of Extra Receipts realised in the year 1873–74, and paid over to the Exchequer -	578 6 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—When it became apparent that the progress of the works would justify a larger expenditure than had been originally provided for, the authority of the Treasury was obtained for exceeding the Sub-Head to the extent of 2,000 *l.*, to be met out of the Surplus on Sub-Head D.

B.—Arrangements had been made for proceeding rapidly with several important works, and the progress made during an unusually favourable winter season led to the excess on this Sub-Head. The distance at which these works were being carried on prevented the excess being ascertained in time to admit of a Supplementary Estimate being submitted to Parliament.

C.—Casual difference between Estimate and Expenditure.

D.—This variation is due to the fact that the progress of the works at Teheran was interrupted by the removal of the superintending officer, and some time elapsed before another officer could be sent to Teheran to carry on the works.

The Surplus of 32,397 *l.* 7 *s.* 11 *d.*, shown on the Account of the Vote for "British Consulate and Embassy Houses, Constantinople, China, Japan, and Teheran," for the Year ended 31st of March 1873, has been surrendered.

Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 30.

BRITISH CONSULATE AND EMBASSY HOUSES, CONSTANTINOPLE, CHINA, JAPAN, AND TEHERAN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-Head A., "British Consulate and Embassy Houses, Constantinople and Therapia," and B., "Legation and Consular Buildings, China and Japan."

2. The Net Deficit is, as shown by the Account, 2,866 *l.* 17 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	61,863	–	–
Expenditure - - - - - - - -	64,729	17	5
Net Deficit - - - £.	2,866	17	5

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

VOTE 31.

NEW PALACE AT WESTMINSTER (ACQUISITION OF LANDS, AND EMBANKMENT).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NEW PALACE at WESTMINSTER (ACQUISITION of LANDS and EMBANKMENT), in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Purchase of Property - - - - - -	1,000 – –	1,091 15 11	- - -	91 15 11
B.—Embankment - - - - - - - -	7,500 – –	- - -	7,500 – –	—
£.	8,500 – –	1,091 15 11	7,500 – –	91 15 11
Deduct Deficit - - - - -			91 15 11	
Net Surplus to be surrendered - - - £.			7,408 4 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer -	Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between Estimate and Expenditure.

B.—The Contract for the work was not entered into before the 31st of March 1874.

This Surplus of 856 *l.* 11 *s.* 4 *d.*, shown on the Account of the Vote for "New Palace at Westminster (Acquisition Lands)," for the year ended 31st of March 1873, has been surrendered.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 31.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. No provision was made for this Service in the original Estimates. The Vote was taken on a Supplementary Estimate.

2. There is an Expenditure in Excess of the Estimate under Sub-head A., "Purchase of Property"

3. The Net Surplus is, as shown by the Account, 7,408 *l.* 4 *s.* 1 *d.*

	£. s. d.
Grant - - - - - - - - - - - - -	8,500 – –
Expenditure - - - - - - - - - - - -	1,091 15 11
Net Surplus - - -	£. 7,408 4 1

VOTE 32.

VIENNA AND WASHINGTON EMBASSIES—BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for VIENNA AND WASHINGTON EMBASSIES—BUILDINGS, in the Year ended the 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Vienna Embassy House - - - -	14,000 – –	12,541 7 –	1,458 12 7	—
B.—Washington Embassy House - - - -	14,740 – –	8,166 13 4	6,573 6 8	—
£.	28,740 – –	20,708 – 9		—
Surplus to be surrendered - - - £.			8,031 19 3	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The building did not proceed so rapidly as was stipulated.
B.—The contract was not entered into so soon, and the building did not proceed so rapidly as had been anticipated.

Her Majesty's Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Acco nting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 32.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. No provision was made for this Service in the original Estimates. The Vote was taken on a Supplementary Estimate.

2. The Surplus is, as shown by the Account, 8,031 *l.* 19 *s.* 3 *d.*

	£.	s.	d.
Grant - - - - - - - - -	28,740	–	–
Expenditure - - - - - - - -	20,708	–	9
Surplus - - - £.	8,031	19	3

CIVIL SERVICE ESTIMATES—CLASS I.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class I. has fallen short of the Grants for the year 1873-74.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 211,451 *l.* 11 *s.* 10 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Royal Palaces	30,615	32,280 16 2	- -	1,665 16 2	- -	684 10 1
2	Royal Parks and Pleasure Gardens	100,727	104,150 11 9	- -	3,423 11 9	3,158 - -	3,745 1 7
3	Public Buildings	153,431	150,299 8 2	3,131 11 10	- -	- -	7,810 12 -
4	Furniture of Public Offices	14,500	11,154 6 7	3,345 13 5	- -	- -	222 9 5
5	Houses of Parliament	30,670	30,425 5 7	244 14 5	- -	367 - -	261 9 5
6	New Home and Colonial Offices	58,000	56,119 17 9	1,880 2 3	—	—	—
7	Sheriff Court Houses, Scotland	14,340	9,289 18 7	5,050 1 5	- -	10 - -	9 12 1
8	National Gallery Enlargement	42,420	22,240 18 -	20,179 2 -	- -	846 - -	853 2 7
9	Glasgow University Buildings	20,000	20,000 - -	—	- —	—	—
10	Industrial Museum, Edinburgh	9,200	7,986 15 8	1,213 4 4	- -	- -	- 14 10
11	Burlington House	29,162	24,813 3 8	4,348 16 4	—	—	—
12	Post Office and Inland Revenue Buildings	156,607	106,793 19 10	49,813 - 2	- -	215 - -	609 19 9
13	British Museum Buildings	5,547	5,158 7 7	388 12 5	- -	2 - -	1 4 5
14	County Courts Buildings	36,605	37,090 16 2	- -	485 16 2	746 - -	1,043 19 5
15	Science and Art Department Buildings	19,773	14,601 7 11	5,171 12 1	- -	21 - -	180 18 6
16	Surveys of the United Kingdom	129,210	134,837 4 6	- -	5,627 4 6	12,000 - -	20,116 - 8
17	Harbours, &c., under Board of Trade	26,547	17,462 4 8	9,084 15 4	- -	2,560 - -	3,894 7 2
18	Portland Harbour	200	162 13 11	37 6 1	—	—	—
19	Metropolitan Fire Brigade	10,000	10,000 - -	—	—	—	—
20	Rates on Government Property	37,353	34,742 3 2	2,610 16 10	—	—	—
21	Wellington Monument	4,651	- - -	4,651 - -	—	—	—
22	Natural History Museum	80,000	57,083 3 8	22,916 16 4	—	—	—
23	Metropolitan Police Courts	26,010	21,177 18 7	4,832 1 5	- -	505 6 6	640 4 2
24	New Courts of Justice and Offices	68,800	14,411 12 8	54,388 7 4	- -	143 - -	415 8 9
25	Anstruther Harbour	9,000	9,000 - -	—	- —	—	—
26	Ramsgate Harbour	763	- - -	763 - -	—	—	—
27	Public Buildings, Ireland	156,308	145,189 13 3	11,118 6 9	- -	3,500 - -	3,412 16 10
28	Lighthouses Abroad	23,560	18,684 5 6	4,875 14 6	- -	100 - -	28 9 8
29	British Embassy Houses, Paris and Madrid	900	864 - 9	35 19 3	—	—	—
30	British Consulate Houses, Constantinople, &c.	61,863	64,729 17 5	- -	2,866 17 5	2,744 - -	578 6 5
31	New Palace at Westminster, &c.	8,500	1,091 15 11	7,408 4 1	—	—	—
32	Vienna and Washington Embassies	28,740	20,708 - 9	8,031 19 3	—	—	—
	TOTAL £.	1,394,002	1,182,550 8 2	225,520 17 10	14,069 6 -	26,917 6 6	44,509 7 9
	NET SURPLUS £.			211,451 11 10		More than Estimated £.	17,592 1 3

Exchequer and Audit Department,
15 January 1875.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS, 1873–74.

CLASS II.

REPORTS of the Comptroller and Auditor General on the Appropriation Accounts of the Supply Grants included in the Civil Service Estimates, Class II., for the Year ended the 31st of March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 1.

HOUSE OF LORDS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSE of LORDS OFFICES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Department of the Lord Chancellor (Salaries)	4,245 – –	4,171 12 7	73 7 5	—
B.—Department of the Chairman of Committees (Salaries)	4,900 – –	4,900 – –	—	—
C.—Department of the Clerk of the Parliaments (Salaries)	23,860 – –	22,977 16 7	882 3 5	—
D.—Department of the Clerk of the Parliaments (Incidents)	350 – –	330 – 9	19 19 3	—
E.—Department of the Gentleman Usher (Salaries)	6,970 – –	6,936 1 8	33 18 4	—
F.—Department of the Gentleman Usher (Incidents)	870 – –	1,053 15 8	- -	183 15 8
G.—Department of the Librarian (Salaries)	1,610 – –	1,610 – –	—	—
H.—Department of the Librarian (Incidents)	170 – –	90 3 7	79 16 5	—
I.—Department of the Lord Great Chamberlain (Salaries)	350 – –	346 13 10	3 6 2	—
K.—Department of the Lord Great Chamberlain (Incidents)	50 – –	31 16 6	18 3 6	—
L.—Witnesses' Expenses	550 – –	71 11 11	478 8 1	—
M.—Shorthand Writers	600 – –	734 1 3	- -	134 1 3
N.—Miscellaneous	650 – –	326 7 6	323 12 6	—
£.	45,175 – –	43,580 1 10	1,912 15 1	317 16 11
Deduct Deficit			317 16 11	
Net Surplus to be surrendered £.			1,594 18 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	30,000 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	32,927 16 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused by the death of Mr. G. S. Ridgway, Messenger to the Great Seal, and no appointment being made to that office.

C.—Saving caused by the retirement of Mr. W. E. Walmisley, a senior clerk, which occurred before the commencement of the Financial Year, but after the Estimates were framed.

D.—Saving caused by the charges being below the Estimate.

E.—Saving caused mainly by the payment to Black Rod for daily attendance being below the Estimate.

F.—Excess arising from the increased charge for Fuel.

H.—Saving caused by the charges being below the Estimate.

I.—Saving caused by a vacancy, for several months, in the office of Housekeeper to the Lord Great Chamberlain.

K. and L.—Saving caused by the charges being below the Estimate.

M.—Excess caused by the large amount of Committee business.

N.—Saving caused by the charges being below the Estimate.

The excess of payments on Sub-heads "F." and "M." was met by the application of savings on other Sub-heads, the sanction of the Treasury having been obtained thereto. *See* Treasury Letters (11,975), 9th August 1873, and (5197), 27th March 1874.

The Surplus of 24*l.* 8*s.* 2*d.*, shown on the Account of the Vote "House of Lords Offices," for the year ended 31st March 1874, has been surrendered.

House of Lords,
4 Aug. 1874.

John George Shaw Lefevre,
Cler. Parliamentor, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 1.

HOUSE OF LORDS OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

F.—Department of the Gentleman Usher, "Incidents."
M.—Shorthand Writers.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,594*l.* 18*s.* 2*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	45,175	–	–
Expenditure - - - - - - - -	43,580	1	10
Net Surplus - - - £.	1,594	18	2

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 2.

HOUSE OF COMMONS OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOUSE of COMMONS OFFICES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Chairman of Committee of Ways and Means, &c. Salary	1,500 – –	1,500 – –	—	—
B.—Department of the Clerk of the House, Salaries and Allowances	23,067 – –	23,033 3 3	33 16 9	—
C.—Department of the Clerk of the House, Incidental Expenses	429 – –	37 14 2	391 5 10	—
D.—Department of the Speaker, Salaries and Allowances	9,353 – –	9,020 4 4	332 15 8	—
E.—Department of the Speaker, Incidental Expenses	800 – –	753 9 6	46 10 6	—
F.—Department of the Serjeant-at-Arms, Salaries, Allowanees, and Wages	7,629 – –	7,351 3 9	277 16 3	—
G.—Department of the Serjeant-at-Arms, Incidental Expenses	476 – –	330 4 1	145 15 11	—
H.—Witnesses attending Committees	1,000 – –	1,456 19 3	- -	456 19 3
I.—Shorthand Writers	2,500 – –	3,580 1 –	- -	1,080 1 –
K.—Fuel and Light	1,100 – –	1,012 4 8	87 15 4	—
L.—Miscellaneous Expenses	628 – –	509 – 2	118 19 10	—
£.	48,482 – –	48,584 4 2	1,434 16 1	1,537 – 3
Deduct Surplus				1,434 16 1
Net Deficit to be voted £.				102 4 2

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer (Act 12 & 13 Vict. c. 72)	40,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	44,425 14 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Casual difference between Estimate and Expenditure. The duty of superintending the Copying Office has been temporarily performed, since the retirement of the late superintendent, by the senior messenger in the Department of the Serjeant-at-Arms, who is also employed as a writer, and receives an annual gratuity of 10 *l.* 10 *s.* for preparing and delivering orders for the attendance of Witnesses in Private Bill Committees. One office messenger was employed for a short period in the Session as an extra messenger in the Serjeant's Department (*see* observation, in Sub-head D., relating to the clerk to the Examiners and Taxing Officer, and in Sub-head F., relating to one of the office messengers).

C.—Saving caused by the charge for incidental expenses being under the Estimate, and by there having been no miscellaneous payments.

D.—Saving caused by the office of Clerk to the Speaker's Counsel not having been filled up, in consequence of the reduction in the number of Private Bills, by the death of the assistant in the office for the Sale of Parliamentary Papers, and by the duties of Clerk to the Examiners and Taxing Officer being now performed by one of the clerks in the department of the Clerk of the House. The clerk in the Library receives a gratuity of 5 *l.* for extra services in connection with the issue of writs in the Recess.

E.—Saving caused by Parliament having met one month later than the usual time.

F.—Same reasons as Sub-head G., and also by the retirement of a messenger at the maximum salary. One office-keeper is employed as an office messenger in the department of the Clerk of the House, but the two payments do not exceed the salary of an ordinary office messenger. One cleaner is employed as a writer in the same department, and receives an annual gratuity of 5 *l.* for services performed in the Journal Office. The attendant on the Examiners and Taxing Officer is also occasionally employod as a writer (*see* observation, in Sub-head B., relating to the senior messenger).

VOTE 2.—HOUSE OF COMMONS OFFICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

G.—Saving caused by the Estimate having been prepared in view of Parliament meeting in the Autumn, and by Parliament having met one month later than the usual time.

H. and I.—Excesses caused by the charge for witnesses and shorthand writers attending Public Committees being greater than estimated, and above the average of former years.

K.—Same reasons as Sub-head G.

L.—The charge for Postage was under the average, and there were no miscellaneous payments.

The Surplus of 2,835 *l.* 11 *s.* 7 *d.*, shown on the Account of the Vote "House of Commons Offices," for the year ended 31st March 1873, has been surrendered.

House of Commons, 8 August 1874.

H. Brand, Speaker.
Wm. Rose, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under the following Sub-heads:

H.—Witnesses attending Committees.

I.—Shorthand Writers.

2. The Net Deficit to be voted is, as shown by the Account, 102 *l.* 4*s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	48,482	–	–
Expenditure - - - - - - - -	48,584	4	2
Net Deficit - - -	£. 102	4	2

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 3.

TREASURY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the TREASURY, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
TREASURY:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	48,484 – –	46,483 14 7	2,000 5 5	—
B.—Travelling Charges - - - - -	750 – –	452 8 3	297 11 9	—
C.—Incidental Expenses - - - - -	450 – –	203 5 1	246 14 11	—
OFFICE OF PARLIAMENTARY COUNSEL:				
D.—Salaries and Wages - - - - -	5,199 – –	5,155 10 4	43 9 8	—
E.—Fees to Counsel - - - - - -	1,300 – –	1,296 10 –	3 10 –	—
F.—Incidental Expenses - - - - -	30 – –	11 9 8	18 10 4	—
£.	56,213 – –	53,602 17 11		—
Surplus to be surrendered - - £.			2,610 2 1	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arises mainly from the late First Lord having also held the office of Chancellor of the Exchequer for a portion of the year at a reduced salary. Certain amounts were not paid until after the close of the financial year, in consequence of the change of Government in March 1874; and the cost of copying was less than the amount provided.

B. and C.—These contingent charges cannot be estimated with precision. It is to be observed that a diminished Vote has been taken for the current year.

D.—The cost for copying was less than the provision.

E.—Approximate estimate.

F.—Over-estimate.

A Grant has been taken for 33*l.* 2*s.* 2*d.*, the Deficit allowed on account of the Vote "Treasury," for the year ended 31st March 1873.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 3.

TREASURY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN paragraph 1 of my Report on the Account for this Service 1872–73, I referred to the absence of a sufficient Certificate of Qualification from the Civil Service Commissioners for Mr. Nash, a clerk in the Supplementary Department of the Treasury, and the amount of his salary, 38 *l.* 18 *s.* 10 *d.*, was in consequence reported as not properly chargeable against the Vote, and was surrendered to the Exchequer.

I have to report that Mr. Nash has since received a Certificate of Qualification from the Civil Service Commissioners, and the sum disallowed on the Account for the year 1872–73 has been admitted as a charge against the Vote 1873–74.

2. The Surplus to be surrendered is, as shown by the Account, 2,610 *l.* 2 *s.* 1 *d.*

	£.	*s.*	*d.*
Grant	56,213	–	–
Expenditure	53,602	17	11
Surplus	£. 2,610	2	1

VOTE 4.

HOME OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the HOME OFFICE, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
HOME OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances	24,910 – –	24,605 9 9	304 10 3	—
B.—Queen's Messengers	550 – –	464 10 5	85 9 7	—
C.—Special Inquiries	200 – –	218 9 2	–	18 9 2
D.—Pedlars' Certificates	217 – –	246 13 4	–	29 13 4
E.—Incidental Expenses	182 – –	292 19 4	–	110 19 4
FACTORY DEPARTMENTS:				
F.—Salaries	19,215 – –	19,298 14 9	–	83 14 9
G.—Travelling	4,852 – –	5,027 10 6	–	175 10 6
H.—Fees to Surgeons	1,750 – –	1,414 5 6	335 14 6	—
I.—Costs of Prosecutions	200 – –	189 13 11	10 6 1	—
K.—Incidental Expenses	148 – –	253 8 9	–	105 8 9
INSPECTION OF GUNPOWDER WORKS:				
L.—Salaries	1,446 – –	1,342 16 11	103 3 1	—
M.—Travelling	350 – –	593 16 3	–	243 16 3
N.—Incidental Expenses	50 – –	149 12 9	–	99 12 9
INSPECTION OF MINES:				
O.—Salaries	13,825 – –	13,247 8 10	577 11 2	—
P.—Travelling	7,800 – –	6,085 16 3	1,714 3 9	—
Q.—Costs of Prosecutions and Arbitrations	500 – –	535 4 7	–	35 4 7
R.—Incidental Expenses	500 – –	556 1 11	–	56 1 11
BOARDS OF EXAMINATION OF MANAGERS OF COAL MINES:				
S.—Salaries	180 – –	180 – –	—	—
T.—Travelling	840 – –	600 8 9	239 11 3	—
U.—Incidental Expenses	270 – –	22 7 –	247 13 –	—
V.—Salaries of Examiners	720 – –	680 – –	40 – –	—
W.—Travelling of Examiners	360 – –	345 – –	15 – –	—
X.—Incidental Expenses of Examiners	300 – –	192 8 4	107 11 8	—
Carried forward £.	79,365 – –	76,542 17 –	3,780 14 4	958 11 4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 4.—HOME OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	79,365 – –	76,542 17 –	3,780 14 4	958 11 4
INSPECTORS AND COMMISSIONERS OF FISHERIES:				
Y.—Salaries - - - - - - - -	2,102 – –	2,178 14 5	- - -	76 14 5
Z.—Travelling - - - - - - - -	500 – –	392 9 10	107 10 2	—
A. 1.—Incidental Expenses - - - -	170 – –	46 19 1	123 – 11	—
INSPECTION OF BURIAL GROUNDS:				
B. 1.—Salaries - - - - - - - -	903 – –	962 9 7	- - -	59 9 7
C. 1.—Travelling - - - - - - - -	200 – –	200 13 6	- - -	- 13 6
D. 1.—Incidental Expenses - - - -	4 – –	- 14 9	3 5 3	—
INSPECTORS OF CONSTABULARY:				
E. 1.—Salaries and Allowances - - - -	3,050 – –	3,050 – –	—	—
F. 1.—Travelling - - - - - - - -	1,000 – –	1,025 15 11	-	25 15 11
G. 1.—Incidental Expenses - - - -	48 – –	48 – –	—	—
INSPECTORS OF PRISONS:				
H. 1.—Salaries - - - - - - - -	1,500 – –	1,500 – –	—	—
I. 1.—Travelling - - - - - - - -	300 – –	311 1 7	-	11 1 7
K. 1.—Incidental Expenses - - - -	5 – –	- 5 4	4 14 8	—
INSPECTOR OF REFORMATORIES:				
L. 1.—Salaries - - - - - - - -	3,033 – –	3,129 4 8	- - -	96 4 8
M. 1.—Travelling - - - - - - - -	350 – –	311 6 4	38 13 8	—
N. 1.—Costs of Prosecutions - - - -	150 – –	194 14 2	- - -	44 14 2
O. 1.—Incidental Expenses - - - -	150 – –	124 18 11	25 1 1	—
£.	92,830 – –	90,020 5 1	4,083 – 1	1,273 5 2
Deduct Deficit - - - - - - - - -			1,273 5 2	
Net Surplus to be surrendered - - £.			2,809 14 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	3,650 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer -	2,789 10 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Parliamentary Under Secretaryship was vacant from 13 December 1873 to 25 February 1874. The office of Private Secretary was held by a Member of Parliament from 11 August 1873 to 21 February 1874. A junior clerkship was vacant from 9 September 1873 to 31 March 1874. These and other minor causes produced a saving of 522 *l.* On the other hand, the amount paid to writers exceeded the amount provided by 217 *l.* 17 *s.* 5 *d.*

B.—The amount expended in journies to and from the private residence of the Secretary of State and the Home Office was less than in previous years. The Queen returned also earlier than anticipated from Balmoral, in consequence of the visit of the Shah.

C.—A casual difference, it being impossible to foresee how many special inquiries may be required.

Civil Service Estimates—Class II.—*continued.*

Vote 4.—Home Office—*continued.*

D.—A gratuity of 30 *l.* was paid to Superintendent Kittle, who had the superintendence of the Pedlars' Registry; this amount was not provided for in the Estimate.

E.—The sum of 127 *l.* 14 *s.* 6 *d.* was expended in foreign telegrams, for which no provision had been made in the Estimates.

F.—Three additional junior sub-inspectors were appointed for a portion of the year beyond the staff as stated in the Estimate.

G.—A casual difference, partly, however, explained by the explanation appended under Sub-Head F.

H.—The number of factory accidents reported and paid for was 458 less than in the previous year, whereas the Estimate allowed for an increase in the number of 1,000.

I.—Casual difference.

K.—The additional workshops now brought under inspection caused an immense addition to the correspondence.

L.—One of the inspectors died 11th April 1873, and the vacancy was not filled until the 25th June.

M.—The inspectors had far more travelling to perform than was anticipated.

N.—£. 40. 19. 4. was expended in advertising the provisions of the Nitro-glycerine Act, and 59 *l.* 17 *s.* in having analysis made of nitro-glycerine, neither of which expenses had been estimated for.

O.—There were vacancies amongst the staff of inspectors during the year, which caused in the aggregate a saving of salaries for 541 days.

P.—The Estimate was based on the average of preceding years, that each inspector would spend 300 *l.* on an average. The new inspectors, however, as shown above (Sub-head O.), not appointed so quickly as anticipated, and the other inspectors were detained at home more than usual, owing to the extra office work thrown on them in consequence of the granting of Certificates of Service, &c.

Q.—A casual difference.

R.—£. 125. 5 *s.* 6 *d.* was spent in advertising particulars about the granting of Certificates of Service, and the postage account exceeded the Estimate by 34 *l.* 10 *s.* 1 *d.*; on the other hand, 63 *l.* 13 *s.* less than estimated was spent on instruments, and 40 *l.* was saved in the expenditure on newspapers and miscellaneous items.

T.—The Estimate was based on the assumption that each member of the Boards would attend five Board meetings in the course of the year. It was not, however, found necessary to hold so many Board meetings.

U.—The Estimate provided 120 *l.* for hire of rooms for Board meetings, and 150 *l.* for postages. As regards the former, it was found that, in nearly every instance, the use of rooms for the Boards' meetings could be obtained free, and, as regards the latter, the bulk of the correspondence was transmitted to the Home Office, where it was franked.

V.—The Estimate included fees to three Examiners attending each of the half-yearly examinations (24 in number); on three of these occasions the number of Examiners who conducted the examination was less than three, and on one occasion the Inspector of the District acted as Examiner without receiving any remuneration.

W.—Similar explanation.

X.—£. 200 were provided for the hire of rooms in which to hold the Examinations; occasionally these rooms were lent (gratis) in public buildings; hence the amount paid for hire was only 49 *l.* 9 *s.* 6 *d.* Advertising, on the other hand, cost more than anticipated.

Y.—The fees to the Scotch Commissioners exceeded the Estimate by 41 *l.*, and a payment was made to a shorthand writer of 28 *l.* 3 *s.* 4 *d.* not provided for in the Estimate.

Z.—The inspector in England spent 113 *l.* less than the amount asked for.

A. 1.—£. 100 was asked for to meet any liabilities which might have been outstanding in respect of the late Special Commission of English Fisheries, but all the accounts were paid prior to 31st March 1873, and the amount was, therefore, not required.

B. 1.—The inspector was engaged on more days than anticipated.

C. 1.—Casual difference.

D. 1.—Casual difference.

F. 1.—Casual difference.

I. 1.—Casual difference.

K. 1.—Casual difference.

L. 1.—Additional agents were during the year appointed.

M. 1.—Casual difference.

N. 1.—Casual difference.

O. 1.—Casual difference.

Exchequer Extra Receipts.—The difference arises entirely in respect of Pedlars' Fees, 1,500 *l.* having been estimated as receivable from this source, whereas only 629 *l.* 6 *s.* was dealt with as an Exchequer Extra Receipt from the 1st June 1873, the fees having been paid by means of Inland Revenue stamps.

The Surplus of 297 *l.* 6 *s.* 10 *d.*, shown on the Account of the Vote "Home Office," for the year ended 31st March 1873, has been surrendered.

Home Office, Whitehall,
31 October 1874.

F. S. Leslie,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 4.

HOME OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure on the following Sub-Heads has exceeded the amounts stated in the Estimate by the undermentioned sums, viz.:—

	£.	s.	d.
Home Office:			
C. Special Inquiries	18	9	2
D. Pedlars' Certificates	29	13	4
E. Incidental Expenses	110	19	4
Factory Departments:			
F. Salaries	83	14	9
G. Travelling	175	10	6
K. Incidental Expenses	105	8	9
Inspection of Gunpowder Works:			
M. Travelling	243	16	3
N. Incidental Expenses	99	12	9
Inspection of Mines:			
Q. Costs of Prosecutions and Arbitrations	35	4	7
R. Incidental Expenses	56	1	11
Inspectors and Commissioners of Fisheries:			
Y. Salaries	76	14	5
Inspection of Burial Grounds:			
B. 1. Salaries	59	9	7
C. 1. Travelling	–	13	6
Inspectors of Constabulary:			
F. 1. Travelling	25	15	11
Inspectors of Prisons:			
I. 1. Travelling	11	1	7
Inspector of Reformatories:			
L. 1. Salaries	96	4	8
N. 1. Costs of Prosecutions	44	14	2

2. There is a Net Surplus on the Grant, as shown by the Account, amounting to 2,809 *l.* 14 *s.* 11 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant	92,830	–	–
Expenditure	90,020	5	1
Net Surplus	£. 2,809	14	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 5.

FOREIGN OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOREIGN OFFICE, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	42,580 – –	41,092 7 3	1,487 12 9	—
B.—Messengers' Salaries - - - - -	6,630 – –	6,664 6 7	- -	34 6 7
C.— Ditto - Travelling Expenses - - -	8,370 – –	9,358 17 1	- -	988 17 1
D.—Telegraph Expenses - - - - -	3,500 – –	2,778 13 8	721 6 4	—
E.—Incidental Expenses - - - - -	805 – –	883 12 7	- -	78 12 7
Error in Vote - - - - - -	200 – –	- -	200 – –	—
£.	62,085 – –	60,777 17 2	2,408 19 1	1,101 16 3
Deduct Deficit - - - - -			1,101 16 3	
Net Surplus to be surrendered - - - £.			1,307 2 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	600 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer -	785 13 1

Note.—A gratuity of 250 *l.* was paid to a junior clerk of the Foreign Office for special services during the year ended the 31st of March 1874, and has been charged to Class V, Vote 1, Sub-head O. A sum of 200 *l.* was also charged to the latter Vote for house-rent paid to a clerk detached on duty at Rome, whose salary while so employed was fixed, inclusive of his salary as clerk, at 800 *l.* a year.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The result of lapses of salary on occasions of vacancies, and of changes consequent thereon.

B.—A gratuity of 50 *l.* was granted to a Foreign Service Messenger as a reward for good service.

C.—This Expenditure cannot be estimated for with precision.

D.—Same as C.

E.—The Expenditure for passport stamps and other items comprised in this Sub-head proved to be rather more than was anticipated, and a sum of 30 *l.* came in course of payment which should have fallen on the previous year, which showed a Surplus under this head.

The Surplus of 1,911 *l.* 15 *s.* 3 *d.*, shown on the Account of the Vote "Foreign Office," for the year ended 31st March 1873, has been surrendered.

Foreign Office,
30 November 1874.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 5.

FOREIGN OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE are Excesses upon Sub-heads B., C., and E. — Excesses on Sub-heads.

2. The "Error in Vote" referred to in the Account is apparently an amount short voted under Sub-head A. (Salaries). — Error in Vote.

3. In addition to the sums mentioned by the Accounting Officer as having been paid to Clerks of the Foreign Office over and above their salaries, the following allowances have been made to others in the receipt of full pay, and are defrayed out of the Vote for Diplomatic Services:— — Extra allowances to established clerks.

	£.	s.	d.
To a Senior Clerk, whilst engaged on the French Treaty of Commerce	674	2	–
To the same, whilst on a Tour of Consular Inspection	13	10	–
To a Senior Clerk, whilst Acting Consul General in Egypt	557	–	–
To an Assistant Clerk, whilst on a Tour of Consular Inspection	111	–	–
To a Second Class Junior Clerk, whilst acting as Secretary to the Washington Mixed Commission	183	–	–
To a Second Class Junior Clerk, whilst employed on the French Treaty of Commerce	487	4	–

4. The Net Surplus to be surrendered is, as shown by the Account, 1,307 *l.* 2 *s.* 10 *d.* — Surplus.

	£.	s.	d.
Grant	62,085	–	–
Expenditure	60,777	17	2
Net Surplus	£. 1,307	2	10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 6.

COLONIAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to Pay the SALARIES and EXPENSES of the Department of Her Majesty's Secretary of State for the Colonies, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	29,601 – –	29,533 3 –	67 17 –	—
B.—Telegrams - - - - - - - -	1,200 – –	2,209 5 6	- -	1,009 5 6
C.—Incidental Expenses - - - - - - -	781 – –	740 16 8	40 3 4	—
£.	31,582 – –	32,483 5 2	108 – 4	1,009 5 6
Deduct Surplus - - - - - - - -				108 – 4
Net Deficit to be voted - - - £.				901 5 2

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—A saving arose from the retirement of a First Class Clerk, and from the circumstance that no fresh appointment was made in the lower class. On the other hand, there was a temporary charge for salary, which had not been provided for in the Estimate, and the disbursements for copying clerks, &c. were in excess of the anticipated amount.

B.—The Accounts for five quarters came in course of payment within the year; but independently of this, there was a considerable excess over the estimated rate of expenditure. It is impossible to forecast accurately the disbursements under this head of service.

C.—The "Housekeeping Expenses" fell short of the estimated amount, while the provision for "Messengers' Bills" was slightly deficient.

The Surplus of 530 *l.* 14 *s.* 10 *d.*, shown on the Account of the Vote "Colonial Office," for the year ended 31st March 1873, has been surrendered.

Colonial Office,
27 November 1874. *Carnarvon.*

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 6.

COLONIAL OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Net Deficit to be voted is, as shown by the Account, 901 *l.* 5 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	31,582	–	–
Expenditure - - - - - - - -	32,483	5	2
Net Deficit - - - £.	901	5	2

VOTE 7.

PRIVY COUNCIL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PRIVY COUNCIL OFFICE, in the Year ended the 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
PRIVY COUNCIL OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	14,338 – –	13,975 17 10	362 2 2	—
B.—Incidental Expenses	750 – –	958 10 11	–	208 10 11
C.—Auxiliary Scientific Investigations	2,000 – –	2,000 – –	—	—
D.—Expenses under Pharmacy Act	150 – –	130 – –	20 – –	—
QUARANTINE EXPENSES:				
E.—Salaries	1,834 – –	1,757 8 8	76 11 4	—
F.—Incidental Expenses	910 – –	87 2 11	822 17 1	—
G.—Expenses of Receiving Ships	100 – –	–	100 – –	—
VETERINARY DEPARTMENT:				
H.—Salaries	10,893 – –	10,511 13 3	381 6 9	—
I.—Travelling Expenses	350 – –	244 17 6	105 2 6	—
J.—Incidental Expenses	350 – –	510 7 3	–	160 7 3
£.	31,675 – –	30,175 18 4	1,867 19 10	368 18 2
Deduct Deficit			368 18 2	
Net Surplus to be surrendered £.			1,499 1 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,000 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	3,408 10 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The retirement of one Senior Clerk at the maximum Salary, and the appointment of another at the minimum Salary; and vacancies of two Junior Clerkships.

B.—Under-estimated for Office Keeper's Account, Newspapers, Special Trains, and Expenses attending Councils at Balmoral.

C.—Nil.

D.—Only eight examinations of the Pharmaceutical Society were supervised at Edinburgh, whereas it had been anticipated that twelve would be supervised there.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 7.—PRIVY COUNCIL OFFICE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

E.—The Customs state that the saving under this head is owing to fewer Visits being made by Medical Inspectors than was anticipated.

F.—The Customs state that very few Stores have been paid for this year.

G.—No Expenditure.

H.—Resignation of an Inspector and appointment of another at a lower Salary, two vacancies in temporary Clerkships, and less sum required than was anticipated for Inspectors paid by Fees.

I.—Sum required was not so large as was anticipated.

J.—The sum required for the Burial of Carcasses was larger than was anticipated.

The Surplus of 1,934 *l.* 2 *s.* 7 *d.*, shown on the Account of the Vote "Privy Council Office," for the year ended 31st March 1873, has been surrendered.

Council Office,
30 November 1874.

E. Harrison,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

Privy Council Office,—

B.—Incidental Expenses.

Veterinary Department,—

J.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,499 *l.* 1 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant	31,675	–	–
Expenditure	30,175	18	4
Net Surplus	£. 1,499	1	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.

BOARD OF TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "BOARD of TRADE," in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.		GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
Board of Trade	A.—Salaries	48,488 – –	46,172 5 3	2,315 14 9	—
	B.—Temporary Clerks and Writers.	3,500 – –	5,655 10 6	–	2,155 10 6
	C.—Special Services	800 – –	1,266 11 5	–	466 11 5
	D.—Travelling	2,000 – –	2,071 5 10	–	71 5 10
	E.—Incidental Expenses	750 – –	1,857 1 8	–	1,107 1 8
Standards Department	F.—Salaries	1,453 – –	1,487 10 4	–	34 10 4
	G.—Incidental Expenses	1,010 – –	472 12 10	537 7 2	—
General Register and Record Office of Shipping and Seamen	H.—Salaries	12,812 – –	12,825 5 5	–	13 5 5
	I.—Temporary Clerks and Writers.	2,648 – –	3,040 15 1	–	392 15 1
	J.—Travelling	200 – –	38 11 7	161 8 5	—
	K.—Incidental Expenses	100 – –	110 2 7	–	10 2 7
Joint Stock Companies Registration Office	L.—Salaries	2,533 – –	2,542 9 6	–	9 9 6
	M.—Incidental Expenses	440 – –	601 – 8	–	161 – 8
Designs Office	N.—Salaries	1,777 – –	1,774 14 3	2 5 9	—
	O.—Incidental Expenses	40 – –	18 4 –	21 16 –	—
Inspector of Proving Establishment for Chain Cables and Anchors	P.—Salary	200 – –	200 – –	—	—
	Q.—Travelling	350 – –	160 2 4	189 17 8	—
Inspector of Oyster Fisheries	R.—Salary	500 – –	500 – –	—	—
Inspectors of Corn Returns	S.—Salaries	1,120 – –	1,072 12 2	47 7 10	—
	T.—Incidental Expenses	300 – –	260 18 –	39 2 –	—
Agricultural Statistics	U.—Agricultural Statistics, Great Britain.	15,300 – –	15,393 5 10	–	93 5 10
Surveyors of Tonnage	V.—Salaries	1,405 – –	1,495 14 10	–	90 14 10
	W.—Incidental Expenses	50 – –	5 19 4	44 – 8	—
Emigration Office	X.—Salaries and Wages	3,116 – –	3,035 4 5	80 15 7	—
	Y.—Contribution to Mercantile Marine Fund.	886 – –	480 3 4	405 16 8	—
	*Expenses of Detention of Ships (Unseaworthiness).	– –	50 16 8	–	50 16 8
	£.	101,778 – –	102,588 17 10	3,845 12 6	4,656 10 4
			Deduct Surplus	– – –	3,845 12 6
			Net Deficit to be voted	– – £.	810 17 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5,980 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	6,087 11 1

	£. s. d.
Gross Amount of Extra Receipts brought to Account	6,133 6 1
Less refunded	45 15 8
	£. 6,087 11 1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.—BOARD OF TRADE—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving on this Sub-head arises mainly from the office of Parliamentary Secretary having been vacant for several months, and from many of the new supplementary clerkships having been vacant until the appointments were filled up by the Civil Service Commissioners.

B.—The deficiency arises from the employment of additional Civil Service writers, pending the filling up by the Civil Service Commissioners of the vacant supplementary clerkships, and also from the increase of copying, &c., occasioned by the Royal Commission on Shipping.

C.—The deficiency arises from the numerous inquiries into railway accidents.

D.—The deficiency arises from the Railway Inspectors' travelling expenses being heavier than expected, owing to the number of railway accidents.

E.—The deficiency arises from expenses of defending the right of the Crown to foreshores, under 29 & 30 Vict. c. 62, sanctioned by Treasury Letter 5012, 31st March 1870.

F., H., K., L., N., O., P., R., S., T.—Nil.

G.—Expenditure over-estimated, and not completed within period of account.

I.—Deficiency caused by statistics required for Unseaworthy Ships Commission.

J.—Expenditure over-estimated.

M.—Amount of copying under-estimated. It is recovered from the public.

Q.—Over-estimated.

U.—Deficiency could not be foreseen.

V.—A charge of 91 *l.* 10 *s.*, salaries of the Surveyors for the month of March, not having been provided for by the Customs, was made a charge on the first monies provided by the Board of Trade for this service.

W., X.—Over-estimated.

Y.—The saving arises from the Superannuation of three officers, whose pensions have been deducted under Treasury directions.

* This expenditure arose under Act 36 & 37 Vict. c. 85, s. 13, after the Estimate had been put forward.

A Grant has been taken for 875 *l.* 2 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "Board of Trade," for the year ended 31st March 1873.

The Treasury will be written to for their sanction for the application of the savings on the several Sub-heads being applied to the reduction of the other Sub-heads. Their reply will be forwarded as soon as received.

Board of Trade,
30 November 1874.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head V., "Surveyors of Tonnage" are included payments to an Extra Messenger, amounting to 54 *l.* 5 *s.* — Pay of an Extra Messenger not holding Civil Service certificate.

The correspondence is annexed regarding the employment of this person without being required to obtain a certificate of qualification from the Civil Service Commissioners.

As it appears that the Board of Trade is about to take the necessary steps for having the situation gazetted into Schedule B. of the Order in Council of 4th June 1870, which exempts the holder of an office from examination by the Civil Service Commissioners, I have not taken exception to the payments in question.

A. B. C.

2. As, also, I have been informed that the Board of Trade is in communication with the Treasury with respect to placing the situation of Charwoman in Schedule B., payments made to persons in this class who have not obtained certificates as at present required by the regulations, have been allowed. — Charwomen employed without certificates.

3. The Net Deficit to be voted is, as shown by the Account, 810 *l.* 17 *s.* 10 *d.* — Deficit.

	£.	s.	d.
Grant - - - - - - - - -	101,778	–	–
Expenditure - - - - - - - -	102,588	17	10
Net Deficit - - -	£. 810	17	10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 8.—BOARD OF TRADE—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir, Exchequer and Audit Department, 25 November 1874.

I AM directed by the Comptroller and Auditor General to request that you will bring to the notice of the Civil Service Commissioners the case of an extra messenger, James Lackington, whose salary of 55*l.* a year is provided for under Sub-head V., "Surveyors of Tonnage," Board of Trade Department, Class 2, Vote 8.

This person was transferred from the Customs Department, where he had been employed as an extra out-door officer and acting messenger, and was one of the class of "Glutmen" which was withdrawn from Schedule A., and added to Schedule B. of the Order in Council by Gazette notice of 11 May 1874.

The Comptroller and Auditor General directs me to transmit to you copies of the correspondence which has passed between the Board of Trade and this department respecting James Lackington, and I am to request that you will obtain and transmit to the Comptroller and Auditor General the opinion of the Commissioners on the question of the employment of this man under the Board of Trade without a Civil Service Certificate.

I have, &c.

The Secretary, Civil Service Commission. (signed) *H. Treherne.*

(B.)

Sir, Civil Service Commission, 24 December 1874.

THE Civil Service Commissioners have had under their consideration Mr. Treherne's letter (1725) of the 25th ultimo, relative to the case of James Lackington, an extra messenger under the Board of Trade Department.

They desire me to state that as this person appears to have been transferred to a situation which, though similar in duties and in tenure to that which he previously held, differs from it in not having been included in Schedule B. of the Order in Council of 4th June 1870, the Commissioners have no doubt that a certificate of qualification is now required in his case.

I have, &c.

The Comptroller and Auditor General. (signed) *T. Walrond.*

(C.)

Board of Trade, Whitehall Gardens,
Sir, 2 January 1875.

I AM directed by the Board of Trade to acknowledge the receipt of your letter (No. 2122) of the 31st ultimo, with reference to the position of James Lackington, and enclosing a letter from the Civil Service Commissioners on the same subject.

I am to acquaint you, for the information of the Comptroller and Auditor General, that as Lackington still holds the same office, and on the same tenure under the Board of Trade as he did under the Customs, it does not appear necessary to this Board that he should be sent up for examination by the Civil Service Commissioners, but that they have taken the necessary steps for having his situation gazetted into Schedule B., as it appears it had previously been under the Board of Customs.

I am, &c.

The Secretary, Exchequer and Audit Department. (signed) *R. G. C. Hamilton.*

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 9.

PRIVY SEAL OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LORD PRIVY SEAL, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - - -	2,727 – –	2,645 4 8	81 15 4	—
B.—Incidental Expenses - - - - - -	52 – –	47 7 8	4 12 4	—
£.	2,779 – –	2,692 12 4		—
Surplus to be surrendered - - - £.			86 7 8	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from, first, the Salary of the Assistant Clerk being less than the Amount stated in the Estimate, but which Salary was fixed and correctly given in the Estimate for the year 1874–5; and secondly, the wages for the year of the Office keeper being less than the Amount granted.

B.—The Amount expended having been less than was anticipated when the Estimate was framed.

The Surplus of 89*l.* 12*s.* 6*d.*, shown on the Account of the Vote "Privy Seal Office," for the year ended 31st March 73, has been surrendered.

Privy Seal Office,
23 May 1874.

William English,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. De Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered is, as shown by the Account, 86*l.* 7*s.* 8*d.*

	£.	s.	d.
Grant - - - - - - - - - -	2,779	–	–
Expenditure - - - - - - - - -	2,692	12	4
Surplus - - -	£. 86	7	8

VOTE 10.

CHARITY COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITY COMMISSION, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	19,135 – –	17,581 18 5	1,553 1 7	—
B.—Travelling	200 – –	70 13 4	129 6 8	—
C.—Incidental Expenses	50 – –	15 5 8	34 14 4	—
£.	19,385 – –	17,667 17 5		—
Surplus to be surrendered £.			1,717 2 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Office of Third Commissioner has during the past year remained vacant, and there have been vacancies in the Third Class of Clerks, some of which have however been since filled. The salaries, &c. in this Office are paid on the 27th of each month, and consequently the balance in the hands of the Sub-accountant on 31st March 1874, necessarily includes the amount provided for the payment of the Writers and Incidental Expenses during the ensuing month.

B.—By reason of the Inspectors not having been absent from London, so much as was anticipated at the time of framing the Estimate, which must necessarily be an approximate one.

C.—This is also necessarily an approximate Estimate.

Charity Commission,
6 May 1874.

Henry M. Vane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

CHARITY COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Surplus of 710*l.* 18*s.*, shown on the Account of the Vote "Charity Commission," for the year ended the 31st March 1873, has been surrendered, but the Accounting Officer has omitted to state this fact on the Account.

2. The Surplus on the Grant to be surrendered is, as shown by the Account, 1,717*l.* 2*s.* 7*d.*

	£.	*s.*	*d.*
Grant	19,385	–	–
Expenditure	17,667	17	5
Surplus	£. 1.717	2	7

VOTE 11.

CIVIL SERVICE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CIVIL SERVICE COMMISSION, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£ s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	10,671 – –	10,564 4 7	106 15 5	—
B.—Assistant Examiners - - - - -	5,000 – –	5,903 11 7	- - -	903 11 7
C.—Incidental Expenses - - - - -	1,050 – –	1,090 4 8	- - -	40 4 8
D.—Writers - - - - - - - - -	4,200 – –	3,486 13 8	713 6 4	—
£.	20,921 – –	21,044 14 6	820 1 9	943 16 3
Deduct Surplus - - - -				820 1 9
Net Deficit to be voted - - - £.				123 14 6

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies existed on the Establishment for some part of the year.

B.—The Expenditure under this Sub-head, which comprises examinations for the Army as well as for the Civil Service, is to a very limited extent under the control of the Commissioners, and it is always impossible to foresee accurately at the time the Estimate is prepared what amount of work may fall within the year.

C.—A greater Expenditure than had been estimated became necessary for advertisements.

D.—The payment of Writers for Holidays was in November transferred to the Departments by which they were employed.

A Grant has been taken for 1,539 *l.* 16 *s.* 3 *d.*, the deficit shown on the Account of the Vote "Civil Service Commission," for the year ended 31st March 1873.

T. Walrond,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 11.

CIVIL SERVICE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

B.—Assistant Examiners.
C.—Incidental Expenses.

2. The Net Deficit to be voted is, as shown by the Account, 123 *l.* 14 *s.* 6 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	20,921	–	–
Expenditure - - - - - - - - - -	21,044	14	6
Net Deficit - - -	£. 123	14	6

VOTE 12.

COPYHOLD INCLOSURE AND TITHE COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COPYHOLD INCLOSURE and TITHE COMMISSION in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	14,426 – –	14,287 4 5	138 15 7	—
B.—Tracings from Maps, &c.	2,000 – –	1,627 13 3	372 6 9	—
C.—Legal Expenses	250 – –	212 13 2	37 6 10	—
D.—Copying, &c.	1,600 – –	1,453 5 8	146 14 4	—
E.—Incidental Expenses	78 – –	82 2 8	- -	4 2 8
£.	18,354 – –	17,662 19 2	695 3 6	4 2 8
Deduct Deficit			4 2 8	
Net Surplus to be surrendered £.			691 – 10	

	£. s. d.
Estimated Amount of Exchequer Extra Receipts payable to Exchequer	3,549 17 1
Amount of Extra Receipts realised in the Year 1873–4, 3,383*l.* 15*s.* 11*d.*, and paid over to Exchequer	3,418 10 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The variation under this head is as follows:—A Saving of 27*l.* 18*s.* 11*d.* upon payments to the Permanent Officers of the Commission; a Saving of 66*l.* upon payments to Assistant Commissioner; and a Saving of 52*l.* 5*s.* 8*d.* upon payments to Draughtsmen in the Survey Department, who are employed as occasion may require. There was an increase upon the Estimate of 7*l.* 9*s.* in the payments to Servants, &c., leaving a net Saving of 138*l.* 15*s.* 7*d.*

B.—The Expenditure for Tracings from Maps, &c., and Extracts, and Copies from documents, depend upon the demand of the Public for such work. The Estimate exceeded the Payments by a Sum of 372*l.* 6*s.* 9*d.* It is to be observed that the total Cost is entirely repaid by the parties for whom the Tracings, &c., and Extracts, &c., are made.

C.—The Legal Costs of opposing a Mandamus to the Court of Queen's Bench were less than the estimated Amount.

D.—The Expenditure under this head is partly for Day-work and partly for Task-work, and was less than the Estimate by the sum of 146*l.* 14*s.* 4*d.* The diminution has arisen from the temporary suspension of fresh Inclosure proceedings.

E.—The Excess arose in the purchase of Linen for the reparation of Maps, for which no provision was made in the Estimate. The Maps had hitherto been repaired by a Map Mounter from the Stationery Office, but the Assistant-Record-keepers are now able to perform the work.

The sum of 1,094*l.* 3*s.* 8*d.*, shown on the Account of the Vote "Copyhold Inclosure and Tithe Commission," for the year ended 31st March 1873, has been surrendered.

Copyhold Inclosure and Tithe Commission,
24 November 1874.

G. Ridley,
James Caird, } Commissioners and Accounting Officers.
G. Taylor, Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 12.

COPYHOLD INCLOSURE AND TITHE COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-head E., "Incidental Expenses."

2. The Net Surplus to be surrendered is, as shown by the Account, 691 *l.* 0*s.* 10 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	18,354	–	–
Expenditure - - - - - - - - -	17,662	19	2
Net Surplus - - - £.	691	–	10

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the IMPREST EXPENSES under the INCLOSURE and DRAINAGE ACTS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
INCLOSURE.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	500 – –	204 15 –	295 5 –	—
B.—Travelling, &c.	200 – –	86 15 2	113 4 10	—
C.—Legal Charges	100 – –	29 14 6	70 5 6	—
D.—Copying, Engrossing, Plans, &c.	1,000 – –	1,125 11 –	–	125 11 –
E.—Incidentals	1,500 – –	1,037 17 11	462 2 1	—
DRAINAGE.				
F.—Salaries	3,900 – –	3,453 10 5	446 9 7	—
G.—Travelling, &c.	1,300 – –	1,262 12 2	37 7 10	—
H.—Copying, Engrossing, Plans, &c.	50 – –	30 5 10	19 14 2	—
I.—Incidentals	100 – –	62 4 5	37 15 7	—
£.	8,650 – –	7,293 6 5	1,482 4 7	125 11 –
Deduct Deficit			125 11 –	
Net Surplus to be surrendered £.			1,356 13 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	9,000 – –
Amount of Extra Receipts realised in the Year 1873–74	7,009 13 11
Ditto, paid over to Exchequer	7,308 11 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries or Allowances to Assistant Commissioners, who are paid according to the work performed. *Over-estimated.*
B.—Travelling, &c. Expenses incurred by the above. *Over-estimated.*
C.—Legal Charges. *Over-estimated.*
D.—Copying, Engrossing Plans, &c. *Under-estimated.*
E.—Incidentals. *Over-estimated.*
F.—Salaries or Allowances to Drainage Inspectors *Over-estimated.*
G.—Travelling, &c. Expenses incurred by Drainage Inspectors. *Over-estimated.*
H.—Copying, Engrossing, Plans, &c. *Over-estimated.*
I.—Incidentals. *Over-estimated.*

The Surplus of 3,151 *l.* 5*s.* 2*d.*, shown on the Account of the Vote "Inclosure and Drainage Acts—Imprest Expenses," for the year ended 31st March 1873, has been surrendered.

Inclosure Commission,
17 November 1874.

James Caird, } Inclosure Commissioners
G. Ridley, } Accounting Officers.
A. H. Tattershall.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

INCLOSURE AND DRAINAGE ACTS—IMPREST EXPENSES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under Sub-Head D., "Copying, Engrossing Plans, &c."

2. The Net Surplus to be surrendered is, as shown by the Account, 1,356*l.* 13*s.* 7*d.*

	£.	*s.*	*d.*
Grant - - - - - - -	8,650	–	–
Expenditure - - - - -	7,293	6	5
Net Surplus - - - £.	1,356	13	7

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the EXCHEQUER and AUDIT DEPARTMENT, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	39,546 – –	38,101 18 2	1,444 1 10	—
B.—Travelling Expenses	330 – –	309 13 1	20 6 11	—
C.—Law Expenses	30 – –	10 10 –	19 10 –	—
D.—Incidental Expenses	270 – –	153 3 5	116 16 7	—
E.—Chancery Audit	3,500 – –	3,297 18 –	202 2 –	—
£.	43,676 – –	41,873 2 8		—
Surplus to be surrendered £.			1,802 17 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	3,880 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	3,252 3 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus was caused by delay in filling up of vacancies.

B.—Estimated as closely as possible.

C.—Law Expenses proved to be less than estimated for.

D.—This Sub-head is liable to fluctuation; and it was in some degree affected by the Establishment being below its full complement. The Expenses were, consequently, less than estimated.

E.—A smaller number of Clerks was required from the Bank of England than was estimated for.

A Grant has been taken for 743 *l* 4 *s.* 8 *d.*, the Deficit shown on the Account of the Vote "Exchequer and Audit Department," for the year ended 31st March 1873.

Extra Receipts.—The full amount estimated as receivable from the Board of Trade was not received from that Department, the Audit of the Accounts having been incomplete, owing to a deficiency of staff.

Exchequer and Audit Department,
14 October 1874.

C. Lister Ryan,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 14.

EXCHEQUER AND AUDIT DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered is, as shown by the Account, 1,802 *l.* 17 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	43,676	–	–
Expenditure - - - - - - - -	41,873	2	8
Surplus - - - -	£. 1,802	17	4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 15.

REGISTRARS OF FRIENDLY SOCIETIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REGISTRARS of FRIENDLY SOCIETIES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ENGLAND.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,945 – –	1,937 15 –	7 5 –	—
B.—Incidental Expenses	20 – –	1 1 6	18 18 6	—
SCOTLAND.				
C.—Salaries and Allowances	215 – –	260 2 3	–	45 2 3
IRELAND.				
D.—Salaries and Allowances	215 – –	255 – –	–	40 – –
£.	2,395 – –	2,453 18 9	26 3 6	85 2 3
Deduct Surplus				26 3 6
Net Deficit to be voted £.				58 18 9

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	56 15 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Expenditure, 7 *l.* 5 *s.*, less than Estimate, is made up of—

	£. s. d.
Writers, less than Estimate	10 5 –
Second Clerks, more than Estimate	3 – –
Less than Estimate £.	7 5 –

B.—The Expenditure, 18 *l.* 18 *s.* 6 *d.*, less than Estimate, is made up of "Incidental Expenses," being that sum less than Estimate.

C.—The Expenditure of 45 *l.* 2 *s.* 3 *d.*, more than Estimate, is made up of allowance for extra assistance, by authority of Letter of the Treasury, dated 11th March 1873.

D.—The Expenditure of 40 *l.*, more than Estimate, is made up of allowance for extra assistance to that amount, by authority of Letter of the Treasury, dated 5th March 1874.

A Grant has been taken for 209 *l.* 17 *s.* 1 *d.*, the Deficit shown on the Account of the Vote "Registrars of Friendly Societies," for the year ended 31st March 1873.

A. K. Stephenson, Registrar, Accounting Officer.

20 June 1874.

Henry Tompkins, Chief Clerk, and Clerk in charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 15.

REGISTRARS OF FRIENDLY SOCIETIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:—

C.—Salaries and Allowances, Scotland.

D.—Salaries and Allowances, Ireland.

2. The Net Deficit to be voted is, as shown by the Account, 58 *l.* 18 *s.* 9 *d.*.

	£.	*s.*	*d.*
Grant - - - - - - -	2,395	–	–
Expenditure - - - - - -	2,453	18	9
Net Deficit - - -	£. 58	18	9

VOTE 16.

GENERAL REGISTER OFFICE, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE (ENGLAND), in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
General Register Office (England):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	23,089 – –	22,807 18 10	281 1 2	—
B.—Travelling, &c.	983 – –	826 4 –	156 16 –	—
C.—Fees and Expenses, Supt. Registrars	18,476 – –	17,709 19 9	766 – 3	—
D.—Incidental Expenses	1,122 – –	605 5 7	516 14 5	—
Census of England and Wales, 1871:				
E.—Salaries	12,030 – –	11,338 12 10	691 7 2	—
F.—Incidental Expenses	50 – –	22 5 3	27 14 9	—
£.	55,750 – –	53,310 6 3		—
Surplus to be surrendered £.			2,439 13 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	2,750 – –
Amount of Extra Receipts realised in the year 1873–74, and paid over to Exchequer	3,154 17 –

MEMORANDUM.

	£. s. d.
Sub-Head "Fees and Expenses of Supt. Registrars."—In the "Account of the Parliamentary Grant, and of Cash Receipts and Payments," rendered to the Comptroller and Auditor General for the year ended 31st March 1874, the Total Amount of Orders issued was	17,712 16 2
Deduct Order, No. 2377, issued on 19th March 1874, which has been cancelled, not having been presented for payment before 1st July last	2 16 5
Amount Expended £.	17,709 19 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving is occasioned by vacancies on the establishment being filled by writers at a lower rate of pay.

B.—This difference is caused by one of the Inspectors of Registration not having had to incur Travelling Expense during the whole of the year.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 16.—GENERAL REGISTER OFFICE, ENGLAND—*continued.*

C.—The Expenditure under this head fell short of the average yearly amount upon which the Estimate was framed.

D.—This Saving arises from the amount paid for the Carriage of Parcels, formerly sent through the Post Office, being less than was anticipated.

E.—This Surplus arises from the earnings of the Census clerks, whilst employed on piece-work, being less than was anticipated.

F.—Casual difference between Estimate and Expenditure.

The Surplus of 5,990*l.* 17*s.* 6*d.*, shown on the Account of the Vote "General Register Office, England," for the year ended 31st March 1873, has been surrendered.

General Register Office,
5 October 1874.

George Graham,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered is, as shown by the Account, 2,439*l.* 13*s.* 9*d.*

	£.	*s.*	*d.*
Grant	55,750	–	–
Expenditure	53,310	6	3
Surplus	£. 2,439	13	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 17.

LOCAL GOVERNMENT BOARD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
LOCAL GOVERNMENT BOARD:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	52,022 – –	53,802 2 1	–	1,780 2 1
B.—Law Charges	3,675 – –	2,703 12 6	971 7 6	—
C.—Travelling Expenses	9,718 – –	8,395 8 11	1,322 11 1	—
D.—Parliamentary Returns	20,000 – –	14,325 17 4	5,674 2 8	—
E.—Incidental Expenses	600 – –	1,103 1 5	–	503 1 5
INSPECTION OF METROPOLITAN VAGRANT WARDS:				
F.—Salaries	378 – –	375 14 –	2 6 –	—
G.—Travelling Expenses	109 – –	65 15 –	43 5 –	—
POOR LAW DEPARTMENT:				
Inspection of Workhouse Schools:				
H.—Salaries	2,040 – –	1,935 7 3	104 12 9	—
I.—Travelling Expenses	1,400 – –	1,400 16 3	–	– 16 3
J.—Incidental Expenses	12 – –	7 11 11	4 8 1	—
Poor Law Auditors:				
K.—Salaries	14,993 – –	14,865 10 –	127 10 –	—
L.—Travelling Expenses	2,000 – –	2,073 5 –	–	73 5 –
M.—Incidental Expenses	800 – –	1,322 7 3	–	522 7 3
LOCAL GOVERNMENT ACT DEPARTMENT:				
N.—Salaries	4,550 – –	5,018 7 6	–	468 7 6
O.—Travelling Expenses	600 – –	1,299 1 5	–	699 1 5
MEDICAL DEPARTMENT:				
P.—Salaries	10,634 – –	10,462 7 11	171 12 1	—
Q.—Travelling Expenses	4,100 – –	2,904 4 10	1,195 15 2	—
R.—Vaccination Inspection, &c.	669 – –	642 – 8	26 19 4	—
S.—Public Vaccinators	8,000 – –	8,795 9 4	–	795 9 4
T.—Postage of Vaccination Certificates	2,500 – –	2,500 – –	—	—
U.—Incidental Expenses	1,000 – –	749 12 9	250 7 3	—
INSPECTION UNDER ALKALI ACTS:				
V.—Salaries	2,300 – –	2,300 – –	—	—
W.—Travelling Expenses	750 – –	753 10 8	–	3 10 8
X.—Incidental Expenses	220 – –	84 11 11	135 8 1	—
TURNPIKES AND HIGHWAYS DEPARTMENT:				
Y.—Salaries	839 – –	825 1 9	13 18 3	—
Z.—Travelling Expenses	300 – –	278 2 8	21 17 4	—
A. 1.—Incidental Expenses	94 – –	91 7 7	2 12 5	—
GRANTS IN AID:				
B. 1.—Teachers in Poor Law Schools	36,500 – –	36,097 12 –	402 8 –	—
C. 1.—Poor Law Medical Officers	127,000 – –	125,601 18 9	1,398 1 3	—
D. 1.—Medical Officers of Health and Inspectors of Nuisances	100,000 – –	14,727 4 –	85,272 16 –	—
£.	407,803 – –	315,507 2 8	97,141 18 3	4,846 – 11
Deduct Deficit			4,846 – 11	
Net Surplus to be surrendered £.			92,295 17 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1873, and paid over to Exchequer	209 10 4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 17.—LOCAL GOVERNMENT BOARD—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The deficiency was caused by Promotions and increased Expenditure for Writers.
B.—Over-estimated expense of the Special Inquiry into the Employment of Women and Children in Textile Manufactories.
C.—Saving caused by the merging of Personal Expenses in the salary of an Inspector and by the diminution of Travelling Expenses, owing to the appointment of Assistant Inspectors, and the illness of General Inspectors.
D.—A considerable number of Union and Parish Officers could not be paid for the Land Owners' Returns in consequence of the failure to forward them before the 31st March 1874.
E.—Deficiency caused by the expense of Metropolitan Police in charge at night of the Local Government Board Offices and the carriage of parcels by Carriers, instead of through the General Post.
F.—Saving, a temporary vacancy.
G.—Illness of Inspector.
H.—Saving from the smaller salary paid to the Inspector who was appointed in the place of Mr. Browne.
I.—Under-Estimate.
J.—Over-Estimate.
K.— Ditto.
L.—Deficiency caused by payment of authorised increased allowance and arrears of 1872–73.
M.—Deficiency caused by payment of arrears of 1872–73, authorised allowance for Clerkage, and increased cost in the advertising of Audits under Sanitary Acts.
N.—Deficiency, the amount of salary of Lieut. Colonel P. Cox, R.E., as an Engineering Inspector.
O.—Deficiency, expenses of additional inquiries rendered necessary in consequence of the Sanitary Acts in part recoverable.
P.—Saving, a period intervening from the death of one Inspector and the appointment of another.
Q.— Ditto, and Over-Estimate.
R.— Ditto - - ditto.
S.—Under-Estimate.
T.—Grant and Expenditure equal.
U.—Saving, an Over-Estimate.
V.—Grant and Expenditure equal.
W.—Deficiency.
X.—Saving, an Over-Estimate.
Y.— Ditto - - ditto.
Z.— Ditto - - ditto.
A. 1.— Ditto - - ditto.
B. 1.— Ditto - - ditto.
C. 1.— Ditto - - ditto.
D. 1.—The Estimated Expenditure under this Sub-Head did not occur within the financial year as the Medical Officers and Inspectors of Nuisances were appointed so late in a large number of cases that their Salaries could not be repaid during that period.

The Surplus of 983 *l.* 2 *s.* 3 *d.* shown on the Account of the Vote "Local Government Board," for the Year ended 31st March 1873, has been surrendered.

Local Government Board, Whitehall, 9 November 1874.

John Lambert, Secretary, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined, *C. A. de Valmer*, Inspector.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:

LOCAL GOVERNMENT BOARD:
A.—Salaries and Wages.
E.—Incidental Expenses.

POOR LAW DEPARTMENT:
Inspection of Workhouse Schools:
I.—Travelling Expenses.
Poor Law Auditors:
L.—Travelling Expenses.
M.—Incidental Expenses.

LOCAL GOVERNMENT ACT DEPARTMENT:
N.—Salaries.
O.—Travelling Expenses.

MEDICAL DEPARTMENT:
S.—Public Vaccinators.

INSPECTION UNDER ALKALI ACTS:
W.—Travelling Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 92,295 *l.* 17 *s.* 4 *d.*

	£.	*s.*	*d*
Grant - - - - - - - -	407,803	–	–
Expenditure - - - - - -	315,507	2	8
Net Surplus - - - £.	92,295	17	4

VOTE 18.

LUNACY COMMISSION, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LUNACY COMMISSION, ENGLAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	12,195 – –	12,120 14 5	74 5 7	—
B.—Travelling	1,860 – –	1,841 11 5	18 8 7	—
C.—Law Charges	600 – –	482 8 4	117 11 8	—
D.—Incidental Expenses	180 – –	192 10 1	–	12 10 1
£.	14,835 – –	14,637 4 3	210 5 10	12 10 1
Deduct Deficit			12 10 1	
Net Surplus to be surrendered £.			197 15 9	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	1,360	–	–
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	1,372	–	–

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries and Wages.—Surplus, 74 *l.* 5 *s.* 7 *d.* This variation arose from the vacancies in the office staff caused by the death of Mr. Lutwidge, and the retirement of the Hall Porter and Under Housemaid, and also by the demands under Sub-Head "Fees to Medical Men in Special Inquiries," not being so large as anticipated.

B.—Travelling.—Surplus, 18 *l.* 8 *s.* 7 *d.* The expenditure has been less than was expected.

C.—Law Charges.—Surplus, 117 *l.* 11 *s.* 8 *d.* One account for law expenses, which fell due within the year, and had been sent for examination to the Treasury Solicitors, was not returned by them, and therefore not paid till the year had expired.

D.—Incidental Expenses.—Deficit, 12 *l.* 10 *s.* 1 *d.* This excess of expenditure was caused by expenses incurred in investigating certain charges made by a Mrs. Petschler respecting her treatment whilst a patient in the Macclesfield Lunatic Asylum.

The deficiency has been met by payments out of the savings under the other Sub-Heads, a course for which the sanction of the Lords Commissioners of Her Majesty's Treasury was applied. (*See* Letter, dated 2nd April 1874.)

The Surplus of 289 *l.* 19 *s.* 2 *d.*, shown on the Account of the Vote "Lunacy Commission, England," for the year ended 31st March 1873, has been surrendered.

1 September 1874.

Chas. Sp. Perceval,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 18.

LUNACY COMMISSION, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-Head D., "Incidental Expenses."

2. The Net Surplus on the Grant to be surrendered is, as shown by the Account, 197 *l.* 15 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant - - - - - - -	14,835	–	–
Expenditure - - - - - -	14,637	4	3
Net Surplus - - -	£. 197	15	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 19.

THE MINT, INCLUDING COINAGE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Service of the MINT, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Allowances, and Wages	14,700 – –	15,052 18 –	–	352 18 –
B.—Police	700 – –	690 16 10	9 3 2	—
C.—Incidental Office Expenses	250 – –	501 10 7	–	251 10 7
D.—Machinery and Repairs	2,500 – –	2,526 5 11	–	26 5 11
E.—Incidental Coinage Expenses	1,500 – –	4,004 14 6	–	2,504 14 6
(1.) Ordinary Expenses £. s. d. 2,512 14 6				
(2.) Expenses at Birmingham in connection with the Bronze Coinage 1,492 – –				
£. 4,004 14 6				
F.—Alloy Metal	500 – –	487 6 7	12 13 5	—
G.—Brokerage	500 – –	653 13 11	–	153 13 11
H.—Loss on Coinage: Gold	1,000 – –	29 8 2	970 11 10	—
I. — Ditto — Silver	500 – –	497 1 4	2 18 8	—
K.—Loss on Worn Silver Coin withdrawn from Circulation.	30,000 – –	27,105 1 10	2,894 18 2	—
L.—Packing, &c. Specie for Treasury Chest	200 – –	130 15 11	69 4 1	—
£.	52,350 – –	51,679 13 7	3,959 9 4	3,289 2 11
Deduct Deficit			3,289 2 11	
Net Surplus to be surrendered £.			670 6 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	140,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	129,041 2 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess is principaliy caused by the payment for overtime to artificers, whom it has been necessary to employ in effecting repairs of machinery, and manufacturing dies, beyond the usual hours.

C.—This Excess is caused by the payment of a fee for professional assistance and by other expenses in connection with re-arrangement of the Mint collection of coins.

E.—(1.) The unusually large demand for Silver and Bronze Coin has greatly increased the ordinary expenses under this Sub-Head.

(2.) In consequence of the demand for Coin, it became necessary to enter into a contract with a firm at Birmingham for the supply of blanks for the Bronze Coinage.

G.—The amount of Silver purchased for Coinage has again exceeded the average.

H.—The amount of Gold coined in the year was much below the average, and the loss on the Coinage was covered by the amount paid to the Bank of England, on account, in the month of March 1873. The sum paid only represents the loss attending the trial of the Pyx.

K.—The amount of Worn Silver Coin withdrawn from circulation has been less than was anticipated.

L.—The amount of Coin packed for the Treasury Chests abroad has been less than was expected.

The Surplus of 241*l.* 14*s.*, shown on the Account of the Vote "Mint, including Coinage," for the year ended 31st March 1873, has been surrendered.

Royal Mint, 23 Oct. 1874.

C. W. Fremantle, Deputy Master and Comptroller, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar, Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined, *Hay Cooper*, Inspector.

VOTE 19.

THE MINT, INCLUDING COINAGE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has been incurred under the following Sub-Heads:—

A.—Salaries, Allowances, and Wages.
C.—Incidental Office Expenses.
D.—Machinery and Repairs.
E.—Incidental Coinage Expenses.
G.—Brokerage.

2. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 670*l.* 6*s.* 5*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	52,350	-	-
Expenditure - - - - - - -	51,679	13	7
Net Surplus - - -	£. 670	6	5

VOTE 20.

NATIONAL DEBT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL DEBT OFFICE, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
National Debt Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	16,425 – –	15,665 8 5		
Add—Sums reported by the Comptroller and Auditor General as not properly chargeable to Vote 1872-3	– –	83 6 8		
	16,425 – –	15,748 15 1	676 4 11	—
B.—Incidents	290 – –	67 13 7	222 6 5	—
Pensions Commutation Board:				
C.—Salaries	1,050 – –	917 13 8	132 6 4	—
D.—Incidents	30 – –	2 10 7	27 9 5	—
£	17,795 – –	16,736 12 11		—
Surplus to be surrendered - - - £.			1,058 7 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	9 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	22 1 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from the retirement of two principal clerks and one senior clerk during the year, and from two vacancies in the class of junior clerks.

B., C., D.—These Savings were in consequence of the Expenses being less than were anticipated.

EXPLANATION showing how the Balance on the Grant included in the Account for the Year ended 31st March 1873 has been adjusted (in pursuance of 26 sec. 29 & 30 Vict. c. 39).

The sum of 711 *l.* 13 *s.* 9 *d.* has been surrendered by the Treasury on the Report of the Comptroller and Auditor General, as the Surplus on Account of the Vote for the National Debt Office for the Year 1872-3. The Surplus stated in the Account of the National Debt Office was 628 *l.* 7 *s.* 1 *d.*, and the difference, viz., 83 *l.* 6 *s.* 8 *d.*, was stated by the Comptroller and Auditor General to have been improperly charged to the Vote. The Committee on Public Accounts have reported that this objection, which arose out of a disputed construction of an Act of Parliament, was at least premature, and the Amount objected to has accordingly been carried forward as a charge in the present Account for 1873-4.

National Debt Office,
30 November 1874.

C. Rivers Wilson, Comptroller General, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 20.

NATIONAL DEBT OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE sum of 83 *l.* 6 *s.* 8 *d.*, disallowed on the Account for the year 1872–73, has been admitted as a charge in the present Account.

As Custodian of the Receipts of Her Majesty's Exchequer, I have deemed it right from time to time to call the attention of Parliament to any sums which, though payable by law or regulation, have not been duly credited to the Exchequer. Acting upon this view of my duty, I objected in my last Report to the payment of the Salary of the Secretary and Comptroller General of the National Debt Office, on the ground that the stamp duty exigible on his appointment had not been paid.

But as the Committee of Public Accounts have, in their Report to the House of Commons, given it as their opinion "that the action of the Comptroller and Auditor General in objecting to this salary upon a disputed point of law was at least premature," I should not have reverted to the subject were it not that various similar appointments have since been presented for enrolment in this Department, some with, and others without, the payment of stamp duty, just as the parties concerned were or were not disposed to admit their liability.

Report from the Committee of Public Accounts, paragraph 29, P.P. 242—1874.

It appears from the Stamp Act that the power both of assessing the duties leviable under it and of adjudicating upon any question arising out of such assessment is vested in the Commissioners of Inland Revenue, whose decision is only subject to review by the Court of Exchequer on appeal. If there is any uncertainty as to the law I am not aware that any steps have been taken to remove it either by special legislative enactment or by recourse (as the Act prescribes) to the only tribunal of last resort competent to settle disputed questions of stamp duty.

At the same time, from my communications with the Commissioners of Inland Revenue, I am enabled to state that in their opinion all appointments by writing which have been brought under their notice from time to time, before and since my last Report, are liable to stamp duty; and it would seem that the omission to comply with the requirements of the law in prejudice of the Receipts of the Exchequer can only be brought to light and rectified through the action of the Exchequer and Audit Department, when the document which entitles the holder of the appointment to draw his salary is presented for enrolment.

It seems desirable, on grounds of equity as well as for the protection of the public Exchequer, that the payment of duty, or the exemption from it, should rest on some more stable basis than the mere discretion of the individual officer concerned.

2. The Surplus to be surrendered is, as shown by the Account, 1,058 *l.* 7 *s.* 1 *d.*

	£.	*s.*	*d.*
Grant	17,795	–	–
Expenditure	16,736	12	11
Surplus	£. 1,058	7	1

VOTE 21.

PATENT OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PATENT OFFICE, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Allowances	17,348 – –	17,085 13 4	262 6 8	—
B.—Police	520 – –	482 3 –	37 17 –	—
C.—Fire Insurances	70 – –	69 17 5	– 2 7	—
D.—Incidental Expenses	440 – –	218 – 4	221 19 8	—
E.—Fees and Allowances to Law Officers	10,078 – –	9,771 17 –	306 3 –	—
£.	28,456 – –	27,627 11 1		—
Surplus to be surrendered £.			828 8 11	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-4, and paid over to Exchequer - - - Nil

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Surplus, 262 *l.* 6 *s.* 8 *d.*—This surplus was due entirely to the fact that out of the sum of 330 *l.* voted under this head for "Indexes," the sum of 67 *l.* 11 *s.* 6 *d.* only was paid, the greater part of the Indexing not having been completed at the end of the financial year.

B.—Surplus, 37 *l.* 17 *s.*—This surplus arose from the fact that the amount paid for extra service of constables at the Patent Office Museum did not reach the sum estimated.

C.—Surplus, 2 *s.* 7 *d.*

D.—Surplus, 221 *l.* 19 *s.* 8 *d.*—This surplus arose from the fact that the amount estimated for "Contingencies" was not touched; and also that no travelling expenses were incurred by the Curator of the Patent Office Museum. There was also a small saving on other heads.

E.—Surplus, 306 *l.* 3 *s.*—This surplus was due entirely to the fact that on the 19th November 1873 the Attorney General, Sir J. D. Coleridge, was appointed Lord Chief Justice of the Common Pleas; and in accordance with the Treasury Minute to that effect, no more fees were paid to the Law Officers.

A Grant has been taken for 301 *l.* 16 *s.* 10 *d.*, the deficit shown on the Account of the Vote "Patent Office," for the year ended 31st March 1873.

17 September 1874.

B. Woodcroft,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 21.

PATENT OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered is, as shown by the Account, 828 *l.* 8 *s.* 11 *d.*

	£.	s.	d.
Grant - - - - - - - -	28,456	-	-
Expenditure - - - - - -	27,627	11	1
Surplus - - - £.	828	8	11

VOTE 22.

PAYMASTER GENERAL'S DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PAYMASTER GENERAL'S DEPARTMENT, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances - - -	24,966 - -	23,308 16 5	1,657 3 7	—
B.—Incidental Expenses - - - - -	540 - -	320 18 3	219 1 9	—
£.	25,506 - -	23,629 14 8		
Surplus to be surrendered - - - £.			1,876 5 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	16 - -
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer - -	11 9 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-head was caused as to about 1,000 *l.* by the transfer of the Salaries of five Clerks for a portion of the year to the Establishment of the Inspector General of Constabulary in Ireland, and as to nearly 500 *l.* more by the reduction of one Clerk of the First Class, and of the Permanent Extra Clerk. Against these diminutions is to be set a charge for the Housemaids and Coal Porter in Dublin, whose allowances had been provided for under Sub-head B., but were subsequently directed to be charged to Sub-head A. in the Account.

There was also a Saving, owing to the decision of the Treasury (given after the Estimate was prepared) to throw upon the Army and Navy Votes the commission for paying in Australia the Pensions, &c. provided for in those Estimates.

B.—The Saving under this Sub-head was partly caused by the altered incidence of the charge for Housemaids, &c., above mentioned, and partly by the non-payment in the year of the allowance for transfer of a Clerk between London and Dublin, which was provided for. There were also some minor accidental Savings.

The Surplus of 139 *l.* 11 *s.* 2 *d.*, shown on the Account of the Vote "Paymaster General's Department," for the year ended 31st March 1873, has been surrendered.

Paymaster General's Office,
18 November 1874.

J. P. Collier,
Accounting Officer

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 22.

PAYMASTER GENERAL'S DEPARTMENT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the Sub-head A., "Salaries, Wages, and Allowances," provision was made in the Estimates for "Allowance to Colonial Officers for Agency in paying Imperial Pensions," amounting to 300 *l.*

The Lords of the Treasury having, however, given directions in April 1873 that the Commission should be paid by the Departments liable for the Pensions, the commission charges on account of Army and Navy Pensions have been repaid by those Departments, and are charged upon the Army and Navy Votes.

2. The Surplus to be surrendered is, as shown by the Account, 1,876 *l.* 5 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant	25,506	–	–
Expenditure	23,629	14	8
Surplus	£. 1,876	5	4

VOTE 23.

PUBLIC RECORD OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	16,366 – –	16,032 16 7	333 3 5	—
B.—Police	568 – –	568 3 4	–	– 3 4
C.—Incidental Expenses	90 – –	399 – 2	–	309 – 2
D.—Calendars and Historical Documents	5,857 – –	4,831 2 2	1,025 17 10	—
£.	22,881 – –	21,831 2 3	1,359 1 3	309 3 6
Deduct Deficit			309 3 6	
Net Surplus to be surrendered £.			1,049 17 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1873-74, and paid over to the Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—£. 315. 15. 3. was saved in Salaries by delays in filling up three vacant Junior Clerkships at lower salaries than those who had resigned or died; 17 *l.* 8 *s.* 2 *d.* was saved in Wages by the death of a Second Class Workman, and by promotions at lower wages.

B.—The difference arises from the Estimate being in even pounds.

C.—322 *l.* 2 *s.* 8 *d.* more than expected was expended in removing to the Public Record Office, London, from Lancaster and Preston, the Records of the Palatinate of Lancaster, at the request of the Chancellor of the Duchy of Lancaster, the expense being sanctioned by Treasury Letter of 6th August 1873; 13 *l.* 2 *s.* 6 *d.* was saved on original Estimate through a bill for carriage of Record works on publication not being yet paid, and by other Savings.

D.—The Saving is caused by less Expenditure to Editors of Calendars of State Papers, some volumes not being ready for press at the close of the Financial Year.

Extra Receipts.—Nil.

The Surplus of 758 *l.* 3 *s.* 5 *d.*, shown on the Account of the Vote "Public Record Office," for the year ended 31st March 1873, has been surrendered.

Public Record Office,
21 April 1874.

T. Duffus Hardy,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 23.

PUBLIC RECORD OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

B.—Police.

C.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 1,049 *l.* 17 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant	22,881	–	–
Expenditure	21,831	2	3
Net Surplus	£. 1,049	17	9

VOTE 24.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the Establishment under the PUBLIC WORKS LOAN COMMISSIONERS and COMMISSIONERS for RELIEF of the WEST INDIA ISLANDS, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	4,209 – –	4,206 18 11	2 1 1	—
B.—Incidental Expenses - - - - -	355 – –	324 6 5	30 13 7	—
£.	4,564 – –	4,531 5 4		—
Surplus to be surrendered - - - £.			32 14 8	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving has arisen out of change of clerks, and one clerkship thereby remaining temporarily vacant.

B.—The saving arises from the expenses for Law, and for services in the West Indies, having been less than had been estimated.

The Surplus of 111*l.* 0*s.* 4*d.*, shown on the Account of the Vote "Public Works Loan Commission and West India Islands Relief Commission," for the year ended 31st March 1873, has been surrendered.

3 October.

W. W. Willink, Secretary, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 24.

PUBLIC WORKS LOAN COMMISSION AND WEST INDIA ISLANDS RELIEF COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered is, as shown by the Account, 32 *l.* 14 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	4,564	–	–
Expenditure - - - - - - - - -	4,531	5	4
Surplus - - -	£. 32	14	8

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 25.

STATIONERY AND PRINTING.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for STATIONERY and PRINTING in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	16,793 – –	16,821 12 2	– – –	28 12 2
B.—Horses and Carts	1,100 – –	1,100 – –	—	—
C.—Police	346 – –	344 11 –	1 9 –	—
D.—Incidental Expenses	1,450 – –	1,816 6 7	– – –	366 6 7
E.—Printing for Public Departments	100,000 – –	95,097 1 6	4,902 18 6	—
F.—Paper for ditto	120,000 – –	126,761 12 1	– – –	6,761 12 1
G.—Parchments and Vellum for ditto	13,000 – –	13,641 6 4	– – –	641 6 4
H.—Binding, &c., for ditto	39,000 – –	42,549 4 6	– – –	3,549 4 6
I.—Small Stores for ditto	38,000 – –	37,753 14 1	246 5 11	—
J.—Printing, Paper, Binding, &c., for two Houses of Parliament	94,000 – –	77,854 16 6	16,145 3 6	—
K.—Ditto, for Stationery Office Publications	12,000 – –	15,779 4 11	– – –	3,779 4 11
L.—Salaries, Gazette Offices, London, Edinburgh, and Dublin	2,044 – –	2,048 13 6	– – –	4 13 6
M.—Printing, Paper, Binding, &c., for Gazette Offices	550 – –	507 17 2	42 2 10	—
N.—Incidental Expenses for ditto	20 – –	10 17 6	9 2 6	—
O.—Parliamentary Records	400 – –	400 – –	—	—
£.	438,703 – –	432,486 17 10	21,347 2 3	15,131 – 1
Deduct Deficit			15,131 – 1	
Net Surplus to be surrendered £.			6,216 2 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	30,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	40,470 10 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This slight excess is due to the employment of additional temporary porters to assist in despatching large quantites of paper to India.

D.—The expenditure under this head is chiefly for carriage of waste paper, which is sold for the benefit of the Exchequer, and the estimated amount can never be more than conjectural.

E.—Some Printing Accounts were not paid up as closely as was calculated for; there was some decrease in the Admiralty demands; and a considerable reduction in the wants of the Inland Revenue, owing to diminution and amalgamation in the forms and books used.

F.—The increase in the Binding Department (Sub-head II.), which includes, and indeed, mainly consists of, account books, necessitates a corresponding increase in the issue of paper. Beside this, there was an advance of about 5 per cent. in the price of the papers most in use.

G.—There has been a considerably increased issue to the Inland Revenue of such parchments as are re-sold to the public, as well as an advance of price in the miscellaneous parchments.

H.—The demands of the Admiralty have been considerably in excess of last year, principally from sets of new books being required, which are not *annually* demanded. The demands of the Post Office have also been swollen by a new set of cash books, and by an unusual number of Registered Letter Receipt Books being needed. The Education Department, too, has wanted more portfolios than usual.

I.—The value of the stock in 1873–74 being less than the previous year, there has really been an appreciable excess of expenditure, which is partly due to an increased issue of copying presses to various Departments, and partly to the prices of cutlery, steel pens, &c., having risen.

CIVIL SERVICE ESTIMATES—CLASS II—*continued.*

VOTE 25.—STATIONERY AND PRINTING—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

J.—Of the sum estimated for "Census Returns," not one half has yet been called for, the work being not yet completed. Of the 6,000 *l.* estimated for the "Return of Landowners," nothing has yet been paid, the work not being as far advanced as was expected. The decrease in the estimated outlay for printing, of course involved a corresponding decrease in Paper and Binding.

K.—This increase is principally due to several large Record Office Publications, which had been long in preparation, having been issued this year.

L.—This excess is due to a special payment to the Chief Clerk of the Crown Office, for furnishing the names of Members returned to Parliament at the General Election

M.—This expenditure depends upon the size of the "Gazette," and this again upon the advertisements, notices, &c. received from the public for insertion, and paid for by them.

N.—This is an ever-varying item, consisting chiefly of Postage, Cab-hire, &c., and cannot be closely calculated beforehand.

A Grant has been taken for 3,583 *l.* 0 *s.* 2 *d.*, the Deficit shown on the Account of the Vote "Stationery and Printing," for the year ended 31st March 1873.

Her Majesty's Stationery Office,
27 November 1874.

W. R. Greg,
Controller and Accounting Officer

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE amount of Extra Receipts realised in the year 1873–74, and paid over to the Exchequer, should have been stated by the Accounting Officer as 37,002 *l.* 10 *s.* 9 *d.*, instead of 40,470 *l.* 10 *s.* 2 *d.*, that being the amount paid over during the period of this Account.

2. Expenditure in excess of the Estimate has taken place under the following Sub heads:—

A.—Salaries.
D.—Incidental Expenses.
F.—Paper for Public Departments.
G.—Parchment and Vellum for Public Departments.
H.—Binding, &c., for Public Departments.
K.—Printing, Paper, Binding, &c., for Stationery Office Publications.
L.—Salaries, Gazette Offices, London, Edinburgh, and Dublin.

3. The Net Surplus to be surrendered is, as shown by the Account, 6,216 *l.* 2 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant	438,703	–	–
Expenditure	432,486	17	10
Net Surplus	£. 6,216	2	2

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses of the OFFICE of Her Majesty's WOODS, FORESTS, and LAND REVENUES, &c., in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	16,132 – –	16,111 5 3	20 14 9	—
B.—Incidental Expenses	120 – –	125 16 2	– – –	5 16 2
C.—Legal Branch, Salaries	4,610 – –	3,922 4 11	687 15 1	—
D.—Legal Branch, Incidental Expenses	2,150 – –	1,191 4 9	958 15 3	—
E.—Land Revenue Record Office, Salaries	1,354 – –	1,304 17 9	49 2 3	—
F.—Land Revenue Record Office, Incidental Expenses	15 – –	12 – 11	2 19 1	—
£.	24,381 – –	22,667 9 9	1,719 6 5	5 16 2
Deduct Deficit			5 16 2	
Net Surplus to be surrendered – £.			1,713 10 3	

Estimated Amount of Extra Receipts payable to Exchequer – – – – – – – Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer – – Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—The Estimate for the year 1873-4 included under this Sub-head, "Fees to Counsel," out of which the Saving has occurred. The Expenditure for this Service is variable. *Vide* Remark under Sub-head D.

D.—The impossibility of forming any sound estimate as to the amount of litigation and legal investigations which may necessarily arise and have to be made in any particular year.

The Surplus of 1,574 *l.* 11 *s.* 11 *d.*, as reported by the Comptroller and Auditor General on the Vote "Office of Woods, Forests, and Land Revenues, &c.," for the year ended 31st March 1873, has been surrendered.

Office of Woods, &c.,
16 September 1874.

Charles Gore,
James K. Howard,
Commissioners of Her Majesty's Woods, Forests, and Land Revenues,
Accounting Officers.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 26.

OFFICE OF WOODS, FORESTS, AND LAND REVENUES, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-head B., "Incidental Expenses."

2. The Net Surplus is, as shown by the Account, 1,713 *l.* 10 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	24,381	–	–
Expenditure - - - - - - - - - -	22,667	9	9
Net Surplus - - -	£. 1,713	10	3

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HER MAJESTY'S OFFICE of WORKS and PUBLIC BUILDINGS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	33,996 - -	34,196 12 1	- - -	200 12 1
B.—Travelling Expenses - - - - -	2,200 - -	1,828 18 8	371 1 4	—
C.—Incidental Expenses - - - - -	155 - -	166 10 2	- - -	11 10 2
LEGAL BRANCH:				
D.—Salaries - - - - - - - -	5,471 - -	5,489 9 4	- - -	18 9 4
E.—Travelling Expenses - - - - -	100 - -	71 11 1	28 8 11	—
F.—Incidental Expenses - - - - -	150 - -	169 15 5	- - -	19 15 5
£.	42,072 - -	41,922 16 9	399 10 3	250 7 -
Deduct Deficit - - - - -			250 7 -	
Net Surplus to be surrendered - - - £.			149 3 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	37 - -
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	99 3 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess is caused by the Increase of Salaries consequent on promotions, &c.

B.—From the nature of these expenses they cannot be correctly estimated.

C.—From the nature of these expenses they cannot be correctly estimated.

D.—Employment of Extra Clerk on business of Epping Forest.

E.—From the nature of these expenses they cannot be correctly estimated.

F.—From the nature of these expenses they cannot be correctly estimated.

A Grant has been taken for 1,073 *l.* 3 *s.* 9 *d.*, the Deficit shown on the Account of the Vote "Office of Works and Public Buildings," for the year ended 31st March 1873.

Office of Works, &c.,
30 November 1874.

A. B. Mitford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
W. Mostyn, Inspector.

Wm. Dunbar.
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 27.

OFFICE OF WORKS AND PUBLIC BUILDINGS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under the Sub-heads A., "Salaries and Wages"; C., "Incidental Expenses"; D., "Salaries, Legal Branch"; and F., "Incidental Expenses, Legal Branch."

2. I have also to report that the Accounts rendered to this Department by the Office of Works, up to the 31st March 1874, show that payments have been made for Telegraph Buildings to the amount of 5,918 *l.* 3 *s.* 10 *d.* in excess of the sum which had been issued to the First Commissioner of Works by the Post Office for this Service from the Post Office Telegraph Grant and Vote.

This excess has been met by the Paymaster General out of the General Balance in his hands to the credit of the Office of Works on account of the Votes of Parliament and Non-voted Service administered by that Department.

The Lords Commissioners of Her Majesty's Treasury, in a letter of Mr. Law's, No. 18,802, of 11th January 1875, addressed to the First Commissioner of Works, state that "a grave irregularity has taken place, and that the Board of Works, as the agent of the Post Office, has expended a large sum of money in excess of the Grant of Parliament."

I would point out that the imprests by the Post Office for the above Service have throughout the year 1873–74 been made irregularly, no remittance having been received by the Office of Works between 1st April and 31st October 1873, at which latter date the Accounts rendered to this Department by that Office show that the sum due for works executed on account of Post Office Telegraphs amounted to 21,106 *l.* 6 *s.* 7 *d.*

This matter will also be found dealt with in my Report on the Post Office Telegraph Vote, to which is annexed the correspondence which has passed between the Paymaster General, the Treasury, and Office of Works on the subject. p. 361. par. 12.

3. The Net Surplus is, as shown by the Account, 149 *l.* 3 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant	42,072	–	–
Expenditure	41,922	16	9
Net Surplus	£. 149	3	3

VOTE 28.

SECRET SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SECRET SERVICE, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Secret Service - - - - - - - -	24,000 – –	19,580 4 5	4,419 15 7	—
Surplus to be surrendered - - - £.			4,419 15 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1873–74, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Approximate Estimate.

The Surplus of 7,830*l.* 9*s.* 3*d.*, shown on the Account of the Vote "Secret Service," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined as far as the nature of the Service will admit, and is, to that extent, correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 28.

SECRET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered to the Exchequer is, as shown by the Account, 4,419*l.* 15*s.* 7*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	24,000	–	–
Expenditure - - - - - - -	19,580	4	5
Surplus - - -	£. 4,419	15	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "EXCHEQUER and other OFFICES in SCOTLAND," in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
EXCHEQUER, SCOTLAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	4,037 – –	4,157 17 3	– – –	120 17 3
OFFICE OF THE LORD LYON:				
B.—Salaries	709 – –	767 4 2	– – –	58 4 2
C.—Incidental Expenses	10 – –	3 13 –	6 7 –	—
CHARGES FORMERLY ON THE HEREDITARY REVENUE:				
D.—Salaries and Wages	1,203 – –	1,202 13 4	– 6 8	—
E.—Queen's Plates	218 – –	217 13 –	– 7 –	—
F.—Incidental Expenses	70 – –	12 13 2	57 6 10	—
£.	6,247 – –	6,361 13 11	64 7 6	179 1 5
Deduct Surplus				64 7 6
Net Deficit to be voted £.				114 13 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	600 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	495 8 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess was occasioned by additions to Salaries. authorised by the Treasury, in lieu of allowances hitherto charged against the Vote for the Inland Revenue Department.

B.—This excess was caused by an arrear of Salary due to the late Earl of Kinnoull as Lyon King of Arms.

C.—This saving may be stated as a casual difference between a probable Estimate and actual expenditure.

D. and E.—These fractional differences arise from the Estimate having been stated in even pounds.

F.—This saving arises from the actual charges for the year having been less than the estimated amount.

The Surplus of 7*l.* 3*s.* 4*d.*, shown on the Account of the Vote "Exchequer and other Offices in Scotland," for the year ended 31st March 1873, has been surrendered.

Exchequer Chambers, Edinburgh,
18 November 1874.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and
Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 29.

EXCHEQUER AND OTHER OFFICES IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads A. and B. the Estimate has been exceeded by the following sums, viz.—

	£.	*s.*	*d.*
Exchequer Scotland:			
A.—Salaries - - - - - - - - -	120	17	3
Office of the Lord Lyon:			
B. Salaries - - - - - - - - -	58	4	2

2. There is, as stated in the Account, a Net Expenditure beyond the Grant, amounting to 114 *l.* 13 *s.* 11 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	6,247	–	–
Expenditure - - - - - - - - -	6,361	13	11
Net Deficit - -	£. 114	13	11

VOTE 30.

FISHERY BOARD, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for FISHERY BOARD, SCOTLAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	6,038 – –	5,932 2 11	105 17 1	—
B.—Travelling	750 – –	644 4 7	105 15 5	—
C.—Law	50 – –	27 18 7	22 1 5	—
D.—Postage	60 – –	46 14 5	13 5 7	—
E.—Grant in aid of Piers or Quays	3,000 – –	3,000 – –	—	—
F.—Cutter and Boat Service	2,200 – –	2,351 2 8	–	151 2 8
G.—Harbour Inspectors	200 – –	– –	200 – –	—
H.—Incidental Expenses	214 – –	318 10 7	–	104 10 7
£.	12,512 – –	12,320 13 9	446 19 6	255 13 3
Deduct Deficit			255 13 3	
Net Surplus to be surrendered £.			191 6 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	7,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	7,267 2 5
Excess of Receipts £.	267 2 5*

* This Excess arises from the brand fees upon barrels of herrings having yielded more than was estimated.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—Surplus—From office vacancies waiting to be filled up.
B.—Travelling.—Surplus—From the whole Estimate not having been required.
C.—Law.—Surplus - - - ditto - - ditto.
D.—Postage.—Surplus - - - ditto - - ditto.
E.—Grant for Piers or Quays.—Tallies.
F.—Cutter and Boat Service.—Deficit—From increase of pay to Officers and Men, and increase in cost of Victualling and Stores.
G.—Harbour Inspectors.—Surplus—From the Estimate for this Sub-head having been taken out of the Vote for "Fishery Board, Scotland," by Orders of the Treasury, and charged against the Garnt for Piers or Quays.
H.—Incidental Expenses.—Deficit—From the large number of barrels of herrings branded requiring more branding irons, and the rise in price of iron and labour increasing their cost.
Also, in testing, by order of the Board of Trade, fir-wood for barrels of white herrings previous to introducing an Act of Parliament for the admission of fir-wood in the manufacture of such barrels.

The Surplus of 270 *l.* 1 *s.* 5 *d.*, shown on the Account of the Vote "Fishery Board, Scotland," for the year ended 31st March 1873, has been surrendered.

Fishery Board, Scotland,
Edinburgh, 14 October 1874.

B. F. Primrose,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 30.

FISHERY BOARD, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:

F.—Cutter and Boat Service.

H.—Incidental Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 191 *l.* 6 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant	12,512	–	–
Expenditure	12,320	13	9
Net Surplus £.	191	6	3

VOTE 31.

GENERAL REGISTER OFFICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	5,484 – –	5,281 1 7	202 18 5	—
B.—Travelling Expenses	1,200 – –	1,065 15 –	134 5 –	—
C.—Incidental Expenses	50 – –	39 5 –	10 15 –	—
D.—Salaries, Census	800 – –	812 19 –	– – –	12 19 –
E.—Incidental Expenses, Census	20 – –	1 2 10	18 17 2	—
F.—Fees to Enumerators, &c., Census	– – –	7 12 9	– – –	7 12 9
£.	7,554 – –	7,207 16 2	366 15 7	20 11 9
Deduct Deficit			20 11 9	
Net Surplus to be surrendered £.			346 3 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	290 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	298 14 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The retirement of several officers whose situations were filled up by persons entitled only to the minimum salary.

B.—The Travelling Expenses necessarily fluctuate, owing to a variety of circumstances, such as the state of the weather, the efficiency of the Registrars, &c.

C.—The difficulty which the Registrar General felt in making a closer approximation to the amount of these expenses when preparing the relative Estimates.

D.—The prolongation of the work beyond the period anticipated by the Registrar General.

E.—(Similar to C.).

The Surplus of 721 *l.* 18 *s.* 8 *d.*, shown on the Account of the Vote "General Register Office, Scotland," for the year ended 31st March 1873, has been surrendered.

General Register Office of Births, &c.,
Edinburgh, 30 June 1874.

W. Pitt Dundas,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 31.

GENERAL REGISTER OFFICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:

D.—Salaries, Census.

F.—Fees to Enumerators.

2. Sub-head F.—There is no provision in the Estimate for this item, which consists of a payment to the Queen's and Lord Treasurer's Remembrancer for deductions erroneously made, on account of Income Tax, from payments to sheriff clerks in the year 1871–2, for services performed by them in connection with the Census, and claimed by the Queen's and Lord Treasurer's Remembrancer as an Extra Receipt payable to the Exchequer.

3. The Net Surplus to be surrendered is, as shown by the Account, 346 *l.* 3 *s.* 10 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	7,554	–	–
Expenditure - - - - - - - -	7,207	16	2
Net Surplus - - - £.	346	3	10

VOTE 32.

LUNACY COMMISSION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LUNACY COMMISSION, SCOTLAND in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	4,870 – –	4,703 12 –	166 8 –	—
B.—Travelling Expenses - - - - - -	1,000 – –	782 8 6	217 11 6	—
C.—Incidental Expenses - - - - - -	75 – –	37 – 11	37 19 1	—
£.	5,945 – –	5,523 1 5		—
Surplus to be surrendered - - - £.			421 18 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	350 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer -	400 5 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-head was owing to Fees for Counsel and Medical Men not having been required to the amount estimated for.

B.—As the Travelling Accounts of the Commissioners and Deputy Commissioners vary very much from year to year, it is impossible to estimate the exact amount, but it is thought desirable that the Estimate should always exceed the probable expenditure.

C.—The Saving under this Sub-head is accounted for in consequence of articles for office, coals, &c., being now supplied by Her Majesty's Board of Works.

The Surplus of 517 *l.* 2 *s.* 1 *d.*, shown on the Account of the Vote "Lunacy Commission, Scotland," for the year ended 31st March 1873, has been surrendered.

General Board of Lunacy, Edinburgh,
30 November 1874.

W. Forbes,
Accounting Officer.

William J. Batt,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and, subject to the observation contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 32.

LUNACY COMMISSION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A SUM of 25 *l.* provided for by the Grant under Sub-head C., "Incidental Expenses," has been, through a misapprehension on the part of the Accounting Officer, deducted from the Sub-head under which it was voted, and added to the Sub-head A., "Salaries," in order to meet a re-classification of the expenditure to a similar amount.

2. The Surplus to be surrendered is, as shown by the Account, 421 *l.* 18 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	5,945	–	–
Expenditure - - - - - - - - -	5,523	1	5
Surplus - - -	£. 421	18	7

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POOR LAW COMMISSION (Board of Supervision), in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	6,632 – –	6,429 13 7	202 6 5	—
B.—Medical Relief	10,000 – –	9,975 19 7	24 – 5	—
C.—Travelling Expenses	1,100 – –	1,012 – 5	87 19 7	—
D.—Law Expenses	100 – –	40 11 6	59 8 6	—
E.—Incidental Expenses	360 – –	261 14 10	98 5 2	—
£.	18,192 – –	17,719 19 11		—
Surplus to be surrendered £.			472 – 1	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1873–4, and paid over to Exchequer	6 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—There is a Surplus on this Sub-head of the Vote, in consequence of the resignation of one of the Clerks, and of the amount estimated for "Writers, Copying, &c.," and "Fees to Commissioners on Special Inquiries," not having been exhausted.

B.—There is a Surplus on this Sub-head of the Vote in consequence of the Annual Parliamentary Grant of 10,000 *l.* in aid of Medical Relief to the Poor not having been exhausted.

C.—The Expenditure under this Sub-head can only be approximately estimated, as it varies from year to year.

D.—There is a Surplus on this Sub-head of the Vote in consequence of the amount estimated not having been exhausted.

E.—The Expenditure under this Sub-head can only be approximately estimated, as it varies from year to year.

The Surplus of 338 *l.* 18 *s.* 5 *d.*, shown on the Account of the Vote "Poor Law Commission, Scotland," for the year ended 31st March 1873, has been surrendered.

Certified as true and correct.

Board of Supervision, Edinburgh,
27 November 1874.

John Skelton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 33.

BOARD OF SUPERVISION FOR RELIEF OF THE POOR, AND FOR PUBLIC HEALTH, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 472 *l.* 0 *s.* 1 *d.*

	£.	*s.*	*d.*
Grant	18,192	–	–
Expenditure	17,719	19	11
Surplus	£. 472	–	1

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOUSEHOLD of the LORD LIEUTENANT of IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Household - - - - - -	3,631 – –	3,617 9 2	13 10 10	—
B.—Incidental Expenses, ditto - - - -	80 – –	87 3 3	- - -	7 3 3
C.—Salaries and Allowances, Chapel - - -	638 – –	613 17 –	24 3 –	—
D.—Ditto - ditto - - Office of Arms - -	1,030 – –	1,026 1 –	3 19 –	—
E.—Queen's Plates - - - - - - -	1,562 – –	1,562 6 2	- - -	– 6 2
£.	6,941 – –	6,906 16 7	41 12 10	7 9 5
Deduct Deficit - - - -			7 9 5	
Net Surplus to be surrendered - £.			34 3 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	750 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer -	1,309 10 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Addition to Estimate to avoid Fractions, and a portion of the Salary of one of the Aides-de-Camp not having been paid.

B.—Under-estimated.

C.—Vacancy, and Amount due to representatives of deceased not being paid within the year.

D.—Vacancy.

E.—Fractions.

The Lords Commissioners of Her Majesty's Treasury, by Letter, dated 20th May 1874, have sanctioned the Excesses under Sub-heads B. and E. being met out of the Savings on the other Sub-heads.

A Grant has been taken for 415 *l.* 18 *s.* 2 *d.*, the Deficit shown on the Account of the Vote "Household of the Lord Lieutenant of Ireland," for the year ended 31st March 1873.

Dublin Castle,
8 July 1874.

Thomas H. Taylor,
Clerk in charge of Accounts.

Thos. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 34.

HOUSEHOLD OF THE LORD LIEUTENANT OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-heads B. and E. has exceeded the Amounts included in the Estimate by the following sums, viz. :—

	£.	*s.*	*d.*
B.—Incidental Expenses - - - - -	7	3	3
E.—Queen's Plates - - - - - -	-	6	2

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 34 *l.* 3 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - -	6,941	-	-
Expenditure - - - - - - - -	6,906	16	7
Net Surplus - -	£. 34	3	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 35.

CHIEF SECRETARY FOR IRELAND OFFICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CHIEF SECRETARY for IRELAND OFFICES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Chief Secretary's Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances	15,209 – –	14,905 10 –	303 10 –	—
B.—Travelling	880 – –	964 9 9	- -	84 9 9
C.—Incidental Expenses	270 – –	292 7 –	- -	22 7 –
Inspectors of Lunatic Asylums:				
D.—Salaries	3,277 – –	3,277 – –	—	—
E.—Travelling	480 – –	465 15 6	14 4 6	—
F.—Incidental Expenses	65 – –	47 17 6	17 2 6	—
Inspector General of Prisons:				
G.—Salaries	2,771 – –	2,783 10 –	- -	12 10 –
H.—Incidental Expenses	25 – –	11 19 7	13 – 5	—
Inspectors of Irish Fisheries:				
J.—Salaries	2,349 – –	2,424 3 9	- -	75 3 9
K.—Travelling	700 – –	691 8 1	8 11 11	—
L.—Incidental Expenses	523 – –	396 10 –	126 10 –	—
Criminal, Judicial, and Local Taxation Statistics:				
M.—Salaries	771 – –	450 7 7	320 12 5	—
N.—Incidental Expenses	2 – –	1 2 –	- 18 –	—
Veterinary Department:				
O.—Salaries and Wages	1,407 – –	1,383 14 8	23 5 4	—
P.—Rent and Taxes	136 – –	127 17 11	8 2 1	—
Q.—Travelling	250 – –	10 13 5	239 6 7	—
R.—Incidental Expenses	100 – –	96 10 10	3 9 2	—
£.	29,215 – –	28,330 17 7	1,078 12 11	194 10 6
Deduct Deficit			194 10 6	
Net Surplus to be surrendered £.			884 2 5	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies.

B., C. } Under-estimated.

E., F. } Over-estimated.

G.—Being one quarter of an increase of 50 *l.* granted to a Clerk entrusted with the collection and arrangement of Criminal and Police Statistics for Ireland, authorised by Letter from the Lords Commissioners of Her Majesty's Treasury, dated 26th March 1874.

H.—Over-estimated.

J.—Extra pay for work done after office hours, having exceeded the Sum estimated.

K.—Over-estimated.

L.—The expenses being less than was contemplated at the time of framing the Estimate.

M.—The office having ceased to exist on the 1st November 1873.

N.— Ditto - - ditto.

O., P., Q., R. } Over-estimated.

The Lords Commissioners of Her Majesty's Treasury have, by Letter, dated 22nd May last, sanctioned the excesses which have occurred on certain of the Sub-heads being met out of the savings on other Sub-heads.

A Grant has been taken for 2,209 *l.* 5 *s.* 11 *d.*, the Deficit shown on the Account of the Vote "Chief Secretary for Ireland Offices," for the year ended 31st March 1873.

Dublin Castle, 27 July 1874.

Thomas H. Taylor, Clerk in charge of Account.

Thomas H. Burke, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 35.

CHIEF SECRETARY FOR IRELAND OFFICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure, under the following Sub-heads, has exceeded the amounts included in the Estimates by the undermentioned Sums, viz.:—

	£.	*s.*	*d.*
CHIEF SECRETARY'S OFFICE:			
B.—Travelling - - - - - - - - -	84	9	9
C.—Incidental Expenses - - - - - - -	22	7	–
INSPECTOR GENERAL OF PRISONS:			
G.—Salaries - - - - - - - - -	12	10	–
INSPECTORS OF IRISH FISHERIES:			
J.—Salaries - - - - - - - - -	75	3	9

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 884 *l.* 2 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - -	29,215	–	–
Expenditure - - - - - - - -	28,330	17	7
Net Surplus - - -	£. 884	2	5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 36.

BOUNDARY SURVEY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOUNDARY SURVEY, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	165 – –	106 4 6	58 15 6	—
B.—Travelling	50 – –	82 15 9	- -	32 15 9
C.—Rent	75 – –	75 – –	—	—
D.—Incidents	10 – –	33 7 5	- -	23 7 5
£.	300 – –	297 7 8	58 15 6	56 3 2
Deduct Deficit			56 3 2	
Net Surplus to be surrendered £.			2 12 4	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873-74, and paid over to the Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving effected in field duties.
B.—Insufficiency of Estimate.
C.—No variation.
D.—Same explanation as that under B.

The Surplus of 102*l.* 18*s.*, shown on the Account of the Vote "Boundary Survey, Ireland," for the Year ended 31st March 1873, has been surrendered.

Pat. Conroy, Sub-Accountant,
Dublin, 8 September 1874.

Richard Griffith, General Boundary Surveyor,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 36.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—
   B.—Travelling. | D.—Incidents.
2. The Net Surplus to be surrendered is, as shown by the Account, 2*l.* 12*s.* 4*d.*

	£. s. d.
Grant	300 – –
Expenditure	297 7 8
Net Surplus £.	2 12 4

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 37.

CHARITABLE DONATIONS AND BEQUESTS OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CHARITABLE DONATIONS and BEQUESTS OFFICE, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	2,269 – –	2,275 1 –	–	6 1 –
B.—Costs	90 – –	31 19 7	58 – 5	—
C.—Incidental Expenses	26 – –	15 7 –	10 13 –	—
£.	2,385 – –	2,322 7 7	68 13 5	6 1 –
Deduct Deficit			6 1 –	
Net Surplus to be surrendered £.			62 12 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	41 18 4
Amount of Extra Receipts realised in the year 1873–74, and paid over to Exchequer	77 15 5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The writer employed not sufficiently provided for. *See* Letter of 19th May 1874, forwarding Treasury Letters, 4068 and 9606.
B.—The Irrecoverable Costs were less than anticipated.
C.—Economy in the Incidental Expenses.

The Surplus of 84 *l.* 4 *s.* 2 *d.*, shown on the Account of the Vote "Charitable Donations and Bequests, Ireland," for the year ended 31st March 1873, has been surrendered.

Submitted to Board, 25 November 1874.

Hercules Macdonnell,
W. Gernon, } Secretaries and Accounting Officers.

Edward Sullivan, M.R.,
Chairman.

J. G. Alcorn,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 37.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under Sub-Head A., "Salaries."

2. The Net Surplus to be surrendered is, as shown by the Account, 62 *l.* 12 *s.* 5 *d.*

	£. s. d.
Grant	2,385 – –
Expenditure	2,322 7 7
Net Surplus £.	62 12 5

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 38.

GENERAL REGISTER OFFICE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the GENERAL REGISTER OFFICE, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
REGISTRY OF BIRTHS, &c.:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	8,937 – –	8,874 – 8	62 19 4	—
B.—Travelling Expenses	620 – –	728 4 5	–	108 4 5
C.—Superintendent and District Registrars	5,200 – –	5,175 17 10	24 2 2	—
D.—Legal Expenses	90 – –	76 11 1	13 8 11	—
E.—Incidental Expenses	580 – –	348 2 9	231 17 3	—
F.—Agricultural and Emigration Statistics	3,325 – –	2,962 7 11	362 12 1	—
CENSUS OF IRELAND, 1871:				
G.—Salaries	8,744 – –	10,265 6 4	–	1,521 6 4
H.—Incidental Expenses	150 – –	41 4 11	108 15 1	—
I.—Enumeration Charges	50 – –	1 10 –	48 10 –	—
£.	27,696 – –	28,473 5 11	852 4 10	1,629 10 9
Deduct Surplus				852 4 10
Net Deficit to be voted £.				777 5 11

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	25 – –
Amount of Extra Receipts realised in the year 1873–74, and paid over to Exchequer	37 15 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The under-Expenditure was owing to a vacancy on the staff of supplemental clerks.

B.—The Grant was insufficient, chiefly owing to the Estimate, as originally furnished, having been directed to be reduced by the Lords Commissioners of Her Majesty's Treasury.

C.—Chiefly in consequence of orders on the Paymaster General not having been presented before the 30th of June.

D.—Over-estimated.

E.—Over-estimated.

F.—The saving under this Sub-Head is owing to the circumstance that a portion of the work was not paid for within the year.

G.—Under-estimated.

H.—Over-estimated.

I.—Over-estimated.

The Surplus of 3,705 *l.* 11 *s.* 8 *d.*, shown on the Account of the Vote "General Register Office, Ireland," for the year ended 31st March 1873, has been surrendered; *see* copy of the Treasury Letter of the 25th March 1874, forwarded to the Auditor General with the Account for the month of March 1874.

General Register Office, Dublin,
28 October 1874.

William Donnelly, Registrar General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 38.

GENERAL REGISTER OFFICE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:

B.—Travelling Expenses.

G.—Salaries, Census.

2. The Net Deficit to be voted is, as shown by the Account, 777 *l.* 5 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	27,696	–	–
Expenditure - - - - - - - - -	28,473	5	11
Net Deficit - - -	£. 777	5	11

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.

THE LOCAL GOVERNMENT BOARD, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LOCAL GOVERNMENT BOARD for IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	21,022 – –	20,489 13 6	532 6 6	—
B.— Ditto, Auditors of Poor Law Unions	4,200 – –	4,270 – –	- -	70 – –
C.— Ditto, Schoolmasters and Schoolmistresses in Workhouses.	8,287 – –	8,328 16 3	- -	41 16 3
D.— Ditto, Medical Officers, Medicines, &c.	67,109 – –	67,983 8 4	- -	874 8 4
E.—Travelling, &c. of Inspectors	3,100 – –	2,900 10 5	199 9 7	—
F.—Law Costs	400 – –	- -	400 – –	—
G.—Incidental Expenses	82 – –	249 10 9	- -	167 10 9
H.—Parliamentary Returns	5,000 – –	2,714 2 –	2,285 18 –	—
£.	109,200 – –	106,936 1 3	3,417 14 1	1,153 15 4
Deduct Deficit			1,153 15 4	
Surplus carried forward £.			2,263 18 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	1,300 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	1,108 11 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies by promotion or resignation filled at lower rates of salary, and in two instances not filled up; additional writers provided for not required; also temporary service not required, &c.

B.—A seventh auditor appointed.

C.—Increase of salaries.

D.—Increase of salaries.

E.—Contingencies provided for which did not occur.

F.—The solicitors did not furnish bills of costs.

G.—Expenses, amounting to 161 *l.* 6 *s.* 5 *d.*, for advertisements, &c., in connection with inquiries into the genuineness of petitions of governing bodies of towns, under the Local Government (Ireland) Act, 1871, in relation to Provisional Orders, were paid, of which 10 *l.* 17 *s.* 6 *d.* was repaid, leaving 150 *l.* 8 *s.* 11 *d.* to be recovered from the governing bodies of towns.

H.—The returns from clerks of several unions were not completed to admit of the payment of the entire sum granted.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 39.—THE LOCAL GOVERNMENT BOARD, IRELAND—*continued.*

The Surplus of 376 *l.* 0 *s.* 11 *d.*, shown on the Account of the Vote, "Poor Law Commission, Ireland," for the year ended 31st March 1873, has not been surrendered, direction to that effect having been received in Treasury Letter of 27th March 1874.

	£.	s.	d.
Surplus brought over	2,263	18	9
Ditto, 1872–3	376	–	11
TOTAL	£. 2,639	19	8

	£.	s.	d.
Exchequer Assets (Surplus, 1871–2, paid in error)	2,665	12	1
Deduct Surplus proposed to be retained as above	2,639	19	8
Balance still due from the Exchequer	£. 25	12	5

Local Government Board,
12 November 1874.

A. Power, Vice President,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 39.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

B.—Salaries, Auditors of Poor Law Unions.

C.—Salaries, Schoolmasters and Schoolmistresses in Workhouses.

D.—Salaries, Medical Officers, Medicines, &c.

G.—Incidental Expenses.

2. The amount of Extra Receipts realised in the year 1873–4, should have been stated by the Accounting Officer as 1,166 *l.* 19 *s.*, instead of 1,108 *l.* 11 *s.*, that being the amount paid over during the period of this Account.

3. The Net Surplus to be surrendered is, as shown by the Account, 2,263 *l.* 18 *s.* 9 *d.*

	£.	s.	d.
Grant	109,200	–	–
Expenditure	106.936	1	3
Net Surplus	£. 2,263	18	9

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

VOTE 40.

PUBLIC RECORD OFFICE, &c., IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the PUBLIC RECORD OFFICE, &c., IRELAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	5,044 – –	4,960 4 5	83 15 7	—
B.—Incidental Expenses - - - - - -	250 – –	151 11 11	98 8 1	—
£.	5,294 – –	5,111 16 4		—
Surplus to be surrendered - - £.			182 3 8	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	500 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer -	587 7 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Salaries; amount under-expended - - - - - - - - - - - - - - -	83 15 7
EXPLANATION.	
Amount undrawn by Editor of Fac-similes of National Manuscripts - - - - - -	38 4 –
Unexpended on Temporary Writers (less than voted) - - - - - - - - -	33 14 8
„ „ Servants „ - - - - - - - - -	9 8 –
Fractional differences between Gross Sums in Estimate and Net Amounts paid - - - - -	2 8 11
£.	83 15 7
B.—Incidental Expenses;	
The sum of 151*l.* 11*s.* 11*d.* having sufficed to meet the Incidental Expenses, the balance consequently remains unexpended - - - - - - - - - - - - - -	98 8 1
£.	182 3 8

The Surplus of 178*l.* 11*s.*, shown on the Account Vote "Public Record Office, &c., Ireland," for the year ended 31st March 1873, has been surrendered.

Saml. Ferguson, Accounting Officer.
J. T. Gilbert, Secretary.

Public Record Office, Dublin,
18 November 1874.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 40.

PUBLIC RECORD OFFICE, &c., IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered is, as shown by the Account, 182 *l.* 3 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	5,294	–	–
Expenditure - - - - - - -	5,111	16	4
Surplus - - - £.	182	3	8

VOTE 41.

OFFICE OF PUBLIC WORKS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of PUBLIC WORKS, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Office - - - - - -	23,626 – –	24,229 17 8	– – –	603 17 8
B.—Travelling Expenses - - - - -	2,850 – –	2,845 7 8	4 12 4	—
C.—Incidental Expenses - - - - -	350 – –	214 5 1	135 14 11	—
£.	26,826 – –	27,289 10 5	140 7 3	603 17 8
Deduct Surplus - - - - - - -				140 7 3
Net Deficit to be voted - - - £.				463 10 5

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	40 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - -	13 12 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This deficiency arises from the re-organization of the Office. The new Scale of Salaries having, by the Minute of April 1873 of the Lords of the Treasury taken effect from the 1st April 1872, embracing a period of two years on the improved scale.

B.—Casual difference.

C.—The charges on this Sub-head have undergone considerable diminution of late years, and they also vary very much from year to year.

The Surplus of 1,181 *l.* 4 *s.* 9 *d.*, shown on the Account of the Vote "Office of Public Works, Ireland," for the year ended 31st March 1873, has been surrendered.

Office of Public Works, Dublin,
17 November 1874.

J. G. McKerlie, Chairman and Accounting Officer,
Board of Public Works.

W. B. Soady,
Accountant.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 41.

OFFICE OF PUBLIC WORKS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN my Report on the Account for this Service for the year 1872–73, I drew attention to the pay of a Messenger who had failed to obtain a certificate of qualification, and the amount of his pay, 22 *s.* 1*s.* 9 *d*, was excluded from the Account. The amount so excluded has been charged by the Accounting Officer against Sub-head A[3], in the Account now under report, and a further sum of 27 *l.* 6 *s.* in respect of this Messenger's pay for the year 1873–74 has been also entered against that Head. As, however, no certificate of qualification has been received, I cannot but remain of opinion that these sums have been paid in violation of the terms and provisions of the Order in Council of the 4th June 1870, and that it becomes my duty again to report them as not properly chargeable against the Vote.

The correspondence which has passed is appended.

2. There is an expenditure in excess of the Estimate under Sub-head A., "Salaries of Office."

A., B., C.

3. For the reasons given in paragraph 1, the Deficit will be reduced from 463 *l.* 10 *s.* 5 *d.* to 414 *l.* 2 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	26,826	–	–
Expenditure - - - - - - - - -	27,240	2	8
Net Deficit - - -	£. 414	2	8

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir, Office of Public Works, Dublin, 20 February 1874.

WITH reference to the Letter from the Exchequer and Audit Department, dated 8th December 1873, and to Query No. 9, on the Account of the Office of Public Works, Vote 41, Class II., I am directed by the Commissioners of Public Works to forward a letter from the Lords Commissioners of Her Majesty's Treasury authorising the continued employment of Nicholas Atkinson as boy messenger until the situation can be filled up.

A. 1.

I am, &c.
(signed) *W. Soady*, Accountant.

The Secretary,
Exchequer and Audit Department,
Somerset House, London.

(A. 1.)

Gentlemen, Treasury Chambers, 19 February 1874.

I AM desired by the Lords Commissioners of Her Majesty's Treasury to acquaint you, in reply to Mr. Hornsby's Letter of the 13th instant, that they are pleased to sanction the employment of Nicholas Atkinson as a boy messenger in your Department until the situation can be filled up in the usual manner, but no longer.

I am, &c.
(signed) *R. R. W. Lingen.*

The Commissioners of Public Works,
Dublin.

(B.)

Sir, Civil Service Commission, 19 August 1874.

I AM directed by the Civil Service Commissioners to acquaint you that Joseph Frizelle, who has been nominated Messenger in the Public Works Office (Ireland), and who was directed to present himself at the Office of the Queen's University on the 28th ultimo, has not appeared.

I have, &c
(signed) *Horace Mann.*

The Secretary,
Public Works Office, Dublin.

(C.)

Office of Public Works, Dublin,
Sir, 30 September 1874.

IN reply to Mr. Treherne's Letter of 21st instant, No. 324, with reference to the payment of Salary to Nicholas Atkinson, boy messenger, I am directed by the Commissioners of Public Works to state that Joseph Frizelle, the person nominated by the Lords of Her Majesty's Treasury on the 17th July last, to fill this vacancy on his passing the requisite examination, did not present himself for examination, as appears by the Letter of the Civil Service Commissioners, dated 19th August 1874, herewith, and which was duly reported to their Lordships on the 21st of that month.

B.

I am, &c.
(signed) *W. Soady*, Accountant.

The Comptroller and Auditor General,
Exchequer and Audit Department,
Somerset House, London.

CIVIL SERVICE ESTIMATES—CLASS II.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class II. has fallen short of the Grants for the year 1873-74.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 129,980*l.* 18*s.* 9*d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.	Extra Receipts, Payable to the Exchequer. Estimated.	Extra Receipts, Payable to the Exchequer. Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	House of Lords Offices	45,175	43,580 1 10	1,594 18 2	—	30,000 – –	32,927 16 –
2	House of Commons Offices	48,482	48,584 4 2	—	102 4 2	40,000 – –	44,425 14 –
3	Treasury	56,213	53,602 17 11	2,610 2 1	—	—	—
4	Home Office	92,830	90,020 5 1	2,809 14 11	—	3,650 – –	2,789 10 6
5	Foreign Office	62,085	60,777 17 2	1,307 2 10	—	600 – –	785 13 1
6	Colonial Office	31,582	32,483 5 2	—	901 5 2	—	—
7	Privy Council Office	31,675	30,175 18 4	1,499 1 8	—	3,000 – –	3,408 10 –
8	Board of Trade	101,778	102,588 17 10	—	810 17 10	5,980 – –	6,087 11 1
9	Privy Seal Office	2,779	2,692 12 4	86 7 8	—	—	—
10	Charity Commission	19,385	17,667 17 5	1,717 2 7	—	—	—
11	Civil Service Commission	20,921	21,044 14 6	—	123 14 6	—	—
12	Copyhold, Inclosure, and Tithe Commission	18,354	17,662 19 2	691 – 10	—	3,549 17 1	3,383 15 11
13	Inclosure and Drainage Acts—Imprest Expenses	8,650	7,293 6 5	1,356 13 7	—	9,000 – –	7,009 13 11
14	Exchequer and Audit Department	43,676	41,873 2 8	1,802 17 4	—	3,880 – –	3,252 3 2
15	Registrars of Friendly Societies	2,395	2,453 18 9	—	58 18 9	—	56 15 6
16	General Register Office, England	55,750	53,310 6 3	2,439 13 9	—	2,750 – –	3,154 17 –
17	Local Government Board, England	407,803	315,507 2 8	92,295 17 4	—	—	209 10 4
18	Lunacy Commission, England	14,835	14,637 4 3	197 15 9	—	1,360 – –	1,372 – –
19	The Mint, including Coinage	52,350	51,679 13 7	670 6 5	—	140,000 – –	129,041 2 9
20	National Debt Office	17,795	16,736 12 11	1,058 7 1	—	9 – –	22 1 –
21	Patent Office	28,456	27,627 11 1	828 8 11	—	—	—
22	Paymaster General's Department	25,506	23,629 14 8	1,876 5 4	—	16 – –	11 9 9
23	Public Record Office, England	22,881	21,831 2 3	1,049 17 9	—	—	—
24	Public Works Loan, &c., Commission	4,564	4,531 5 4	32 14 8	—	—	—
25	Stationery and Printing	438,703	432,486 17 10	6,216 2 2	—	30,000 – –	40,470 10 2
26	Office of Woods, Forests, and Land Revenues, &c.	24,381	22,667 9 9	1,713 10 3	—	—	—
27	Office of Works and Public Buildings	42,072	41,922 16 9	149 3 3	—	37 – –	99 3 9
28	Secret Service	24,000	19,580 4 5	4,419 15 7	—	—	—
29	Exchequer and other Offices in Scotland	6,247	6,361 13 11	—	114 13 11	600 – –	495 8 1
30	Fishery Board, Scotland	12,512	12,320 13 9	191 6 3	—	7,000 – –	7,267 2 5
31	General Register Office, Scotland	7,554	7,207 16 2	346 3 10	—	290 – –	298 14 7
32	Lunacy Commission, Scotland	5,945	5,523 1 5	421 18 7	—	350 – –	400 5 –
33	Board of Supervision, Scotland	18,192	17,719 19 11	472 – 1	—	—	– 6 6
34	Household of the Lord Lieutenant of Ireland	6,941	6,906 16 7	34 3 5	—	750 – –	1,309 10 –
35	Chief Secretary for Ireland—Offices	29,215	28,330 17 7	884 2 5	—	—	—
36	Boundary Survey, Ireland	300	297 7 8	2 12 4	—	—	—
37	Charitable Donations and Bequests Office, Ireland	2,385	2,322 7 7	62 12 5	—	41 18 4	77 15 5
38	General Register Office, Ireland	27,696	28,473 5 11	—	777 5 11	25 – –	37 15 –
39	Local Government Board, Ireland	109,200	106,936 1 3	2,263 18 9	—	1,300 – –	1,166 19 –
40	Public Record Office, &c., Ireland	5,294	5,111 16 4	182 3 8	—	500 – –	587 7 6
41	Office of Public Works, Ireland	26,826	27,240 2 8	—	414 2 8	40 – –	13 12 9
	TOTAL £.	2,003,383	1,873,402 1 3	133,284 1 8	3,303 2 11	284,728 15 5	290,162 14 2
	NET SURPLUS £.			129,980 18 9			
	More than Estimated £.					5,433 18 9	

Exchequer and Audit Department,
15 January 1875.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS, 1873-74.

CLASS III.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS, included in the CIVIL SERVICE ESTIMATES, CLASS III., for the Year ended the 31st of March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 1.

LAW CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES, ENGLAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
LAW OFFICERS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	10,012 – –	10,010 17 3	1 2 9	—
SOLICITORS' DEPARTMENT:				
B.—Salaries	8,675 – –	8,944 5 1	- - -	269 5 1
C.—Incidental Expenses	100 – –	63 – 6	36 19 6	—
D.—Prosecutions, Fees to Counsel, &c.	67,000 – –	66,259 2 9	740 17 3	—
E.—Coin Prosecutions	2,300 – –	1,444 10 –	855 10 –	—
F.—Queen's Proctor, Divorce Cases	5,138 – –	5,137 6 1	– 13 11	—
G.—Rewards	200 – –	120 – –	80 – –	—
H.—Revision of Statute Law	3,150 – –	2,851 10 –	298 10 –	—
I.—Parliamentary Agency	1,500 – –	660 14 10	839 5 2	—
£.	98,075 – –	95,491 6 6	2,852 18 7	269 5 1
Deduct Deficit			269 5 1	
Net Surplus to be surrendered £.			2,583 13 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	4,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	5,754 12 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—The Excess is caused by the amounts paid for Services of Writers having reached during a busy year the sum of 558 *l.* 11 *s.* 2 *d.*, whereas only 260 *l.* was provided in the Estimate, and that for the services of two Writers permanently attached to the Department. The payments to Law Stationers for Extra Writers' services were formerly provided for under the Sub-head for Prosecutions; but by Treasury directions were afterwards charged to the Sub-head for Salaries. The Excess would have amounted to the sum of 298 *l.* 11 *s.* 2 *d.*, as shown above, but for a slight saving effected in the Salaries of the Department by some changes made in the Supplementary Staff.

C, D, E, F, G.—The nature of the payments made under these Sub-heads makes it exceedingly difficult to form an accurate estimate of the amount likely to be expended during the year.

H.—It was estimated that the sum of 1,500 *l.* would be paid to Mr. Rickards during the year, but the sum of 750 *l.* only was paid to that gentleman. The usual salaries were paid to Mr. Wood and others, amounting in all to 1,650 *l.*, and two other sums of 346 *l.* 10 *s.* and 105 *l.* were paid respectively to two other gentlemen engaged in the work of Statute Law Revision.

The Surplus of 5,819 *l.* 7 *s.* 9 *d.*, shown on the Account of the Vote "Law Charges, England," for the year ended 31st March 1873, has been surrendered.

29 November 1874.

John Gray,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 1.

LAW CHARGES, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head D., Prosecutions, Fees to Counsel, &c., is included a sum of 138 *l.* 16 *s.* 6 *d.* (charged against the Vote pursuant to Treasury directions), being the amount of a Bill of Costs of the Queen's Proctor in an appeal to the Privy Council from the Vice Admiralty Court of New South Wales (Prince and Ogg *v.* Duncan), after deducting 197 *l.* 13 *s.* 4 *d.*, the amount of costs recovered from the appellants.

2. It would appear by a letter from the Accounting Officer, that bills of costs of this nature were formerly charged to an Account called the Crown Shares Account, of which I have no cognizance. Though I am not prepared to say that charges of this description are not such as should be defrayed from this Grant, I am of opinion that they are of a character sufficiently special to render it desirable that the Expenditure should be provided for in the Estimates under a distinct Sub-head.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 2,583 *l.* 13 *s.* 6 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	98,075	–	–
Expenditure - - - - - - - - -	95,491	6	6
Net Surplus - - -	£. 2,583	13	6

VOTE 2.

CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c., in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
EXAMINERS OF CRIMINAL LAW ACCOUNTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	3,883 – –	3,877 1 6	5 18 6	—
B.—Incidental Expenses	9 – –	1 8 4	7 11 8	—
CLERKS OF ASSIZE:				
C.—Salaries	16,348 – –	16,231 5 10	116 14 2	—
D.—Travelling Expenses	3,700 – –	3,839 6 5	- -	139 6 5
E.—Incidental Expenses	100 – –	53 17 10	46 2 2	—
CENTRAL CRIMINAL COURT:				
F.—Salaries	4,065 – –	4,065 – –	—	—
MIDDLESEX SESSIONS:				
G.—Salaries	800 – –	955 10 –	- -	155 10 –
COURT FOR CONSIDERATION OF CROWN CASES RESERVED:				
H.—Salary	180 – –	180 – –	—	—
I.—Incidental Expenses	10 – –	3 9 10	6 10 2	—
CRIMINAL PROSECUTIONS:				
K.—Repayments to Counties and Boroughs	145,000 – –	138,466 4 11	6,533 15 1	—
SHERIFFS' EXPENSES:				
L.—Repayments to Sheriffs	10,000 – –	9,315 9 7	684 10 5	—
M.—Salary	180 – –	180 – –	—	—
COMPENSATIONS TO CLERKS OF THE PEACE AND OTHERS:				
N.—Compensations	6,000 – –	5,347 17 6	652 2 6	—
£.	190,275 – –	182,516 11 9	8,053 4 8	294 16 5
Deduct Deficit			294 16 5	
Net Surplus to be surrendered £.			7,758 8 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	20 – –
Amount of Extra Receipts realised in the year 1873–74, and paid over to Exchequer	21 13 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and C.—Over provided for.

B., E., and I.—These expenses cannot be precisely estimated.

D.—These Travelling Charges depend on the duration of the Circuits.

G.—These payments for Salary are based on the number of days during which the Deputy Assistant Judges are employed.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 2.—CRIMINAL PROSECUTIONS, SHERIFFS' EXPENSES, &c.—*continued.*

K.—Although the Grant for this service is less by 10,000 *l.* than that of 1872-73, it has been found to be more than sufficient for the number of prosecutions. The actual expenditure is, however, 18,060 *l.* over that of the prior year, but this is due to the unavoidable delay in settlement of certain claims belonging to 1872-73, the examination of which was not sufficiently advanced to admit of earlier payment.

L.—This Expenditure is affected by the number and duration of the Winter Assizes.

N.—The amounts of these Compensations depend on the Fees received by the Clerks of the Peace and others.

Extra Receipts.—The Amount received is made up as follows:—

	£.	s.	d.
Fees received in Central Criminal Court, year to 31st December 1873	21	7	–
Fees received on Home Circuit	–	6	–
	£. 21	13	–

The Surplus of 35,649 *l.* 17 *s.*, shown on the Account of the Vote "Criminal Prosecutions, Sheriffs' Expenses, &c.," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:—

CLERKS OF ASSIZE:

D.—Travelling Expenses.

MIDDLESEX SESSIONS:

G.—Salaries.

2. The Net Surplus to be surrendered is, as shown by the Account, is 7,758 *l.* 8 *s.* 3 *d.*

	£.	s.	d.
Grant	190,275	–	–
Expenditure	182,516	11	9
Net Surplus £.	7,758	8	3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 3.

COURT OF CHANCERY ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY (ENGLAND), in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	152,073 - -	150,911 2 10	1,161 17 2	—
B.—Scrivenery and Printing - - - - - -	14,968 - -	14,433 17 10	534 2 2	—
C.—Travelling Expenses - - - - - -	3,640 - -	3,208 17 9	431 2 3	—
D.—Incidental Expenses - - - - - -	1,165 - -	582 19 1	582 - 11	—
E.—Salaries and Allowances formerly paid from the Hanaper - - - - - - - - -	432 - -	327 3 6	104 16 6	—
£.	172,278 - -	169,464 1 -		—
Surplus to be surrendered - - - £.			2,813 19 -	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	26,000 - -
Amount of Extra Receipts realised in the year ended 31st March 1874, and paid over to Exchequer - - - - - - - - - - - - - - -	31,573 7 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Saving under this Sub-head has arisen in great measure from reduction of Salaries on vacancies occurring in Offices.

B.—The Saving under this Sub-head has arisen from the expenditure in some of the Offices of the Court having been less than it was expected to be. The Expenditure varies with the quantity of business, and can only be estimated upon the average of preceding years.

C.—The Saving under this Sub-head has arisen from the Expenditure of the several Officers mentioned in the Estimate having been less than it was thought probable it would be.

D.—There is no real Saving under this Sub-head. Charges to the amount of 586 *l.* 13 *s.* 6 *d.*, which were included in it when the Estimate was framed, have been transferred at the request of the Comptroller and Auditor General, to Sub-head A., leaving a deficiency of 4 *l.* 12 *s.* 7 *d.*

E.—The Saving under this Sub-head consists of Deductions from the several Salaries and Allowances in respect of Payments formerly due to the Hanaper Office; the Excess of the Amount estimated to be required for the conveyance of Writs beyond that which became payable; and the amount due to the Embroidress of the purse which has not been applied for.

The Surplus of 3,298 *l.* 7 *s.* 5 *d.*, shown on the Account of the Vote "Court of Chancery, England," for the year ended 31st March 1873, has been surrendered.

Chancery Pay Office,
20 November 1874.

S. Parkinson,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

COURT OF CHANCERY, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head A., "Salaries," is included a payment at the rate of 400 *l.* per annum to the Secretary of the Commissions of the Peace (appointed by the Lord Chancellor in February 1874), whose Salary is not provided for in the Estimates. This Salary was, however, authorised by the Treasury; and it moreover appears that the re-adjustment of Salaries referred to at page 34 of the Second Report of the "Legal Department Commission," presented to the House of Commons 31st July 1874, has been effected, and that no more charge to the public will be incurred than if this re-appointment had not been made.

2. There is a Surplus on the Grant, as shown by the Account, of 2,813 *l.* 19 *s.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - -	172,278	-	-
Expenditure - - - - - - -	169,464	1	-
Surplus - - -	£. 2,813	19	-

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 4.

COMMON LAW COURTS, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMON LAW COURTS, ENGLAND in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Marshals of the Judges	2,550 – –	2,550 – –	—	—
JUDGES' CLERKS AND OTHER OFFICERS:				
B.—Salaries and Wages	23,954 – –	23,906 14 6	47 5 6	—
C.—Travelling Expenses	2,610 – –	2,237 – 5	372 19 7	—
D.—Incidental Expenses	35 – –	24 8 3	10 11 9	—
ASSOCIATES:				
E.—Salaries	5,009 – –	4,992 5 11	16 14 1	—
F.—Incidental Expenses	30 – –	42 – 1	- -	12 – 1
MASTERS' OFFICES:				
G.—Salaries and Wages	19,203 – –	18,959 11 11	243 8 1	—
H.—Incidental Expenses	125 – –	65 13 1	59 6 11	—
CROWN OFFICE, QUEEN'S BENCH:				
I.—Salaries and Wages	3,920 – –	3,912 13 9	7 6 3	—
K.—Incidental Expenses	16 – –	8 7 10	7 12 2	—
REGISTRY OF JUDGMENTS, COMMON PLEAS:				
L.—Salaries and Wages	699 – –	699 16 –	- -	– 16 –
M.—Incidental Expenses	4 – –	2 1 –	1 19 –	—
REGISTRY OF CERTIFICATES, &c., MARRIED WOMEN:				
N.—Salaries	1,059 – –	990 13 2	68 6 10	—
O.—Incidental Expenses	1 – –	– 14 1	– 5 11	—
QUEEN'S REMEMBRANCER'S OFFICE:				
P.—Salaries and Wages	2,602 – –	2,599 13 3	2 6 9	—
Q.—Incidental Expenses	20 – –	11 16 7	8 3 5	—
TRIAL OF ELECTION PETITIONS:				
R.—Allowances to Officers of the Court of Common Pleas.	- -	26 – –	- -	26 – –
S.—Allowances to Officers for Attendance on Judges during Trials.	- -	96 6 –	- -	96 6 –
T.—Travelling Expenses	- -	204 3 9	- -	204 3 9
U.—Hire of Court Houses, Reception of Judges, and other Statutory Expenses.	- -	324 8 5	- -	324 8 5
£.	61,837 – –	61,654 8 –	846 6 3	663 14 3
Deduct Deficit			663 14 3	
Net Surplus to be surrendered £.			182 12 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	1,720 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	4,581 2 5

Civil Service Estimates—Class III.—*continued.*

Vote 4.—Common Law Courts, England—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

B. and E.—Several vacancies occurred during the year, which were not immeediately filled up.
C.—These Travelling Expenses depend on the duration of the Winter Circuit.
D., F., H., K., M., and Q.—These expenses cannot be precisely estimated.
G.—Vacancies occurred during the year, and promotions were made thereto, at minimum alaries.
I.—The Law Writing cost less than was anticipated.
L.—A small payment hitherto charged to Incidental Expenses caused this excess.
N.—The Registrar died during the year, and the balance due to his estate was not paid until after the close thereof.
O.—Fractional difference.
P.—The cost of copying was slightly less than was estimated.
R., S., T., and U.—No provision was made for these expenses because of the uncertain nature of the service. The charges consist of the expenditure for the Gloucester and Taunton Election Petition Trials.

Extra Receipts :—	£.	*s.*	*d.*
The sums received consist of fees received by Queen's Remembrancer from Middlesex Registry Office, for 15 months, to December 1873 - -	4,130	7	7
Queen's Coroner, for fines received by him - - - - - - -	390	–	–
Compensation of N. Hamer, Tipstaff of the Court of Queen's Bench -	45	9	4
Sale of Cause Lists - - - - - - - - - - - -	15	5	6
	£. 4,581	2	5

The sum received for Fees from the Middlesex Registry was much more than had been anticipated.

The Surplus of 690 *l.* 18 *s.* 7 *d.*, shown on the Account of the Vote "Common Law Courts, England," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

Vote 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under the following Sub-heads :—

Associates :

F.—Incidental Expenses.

Registry of Judgments, Common Pleas :

L.—Salaries and Wages.

Trial of Election Petitions :

R.—Allowances to Officers of the Common Pleas.
S.—Allowances to Officers for attendance as Judges during Trials.
T.—Travelling Expenses.
U.—Hire of Court Houses, Reception of Judges, and other Statutory Expenses.

2. The Net Surplus to be surrendered is, as shown by the Account, 182 *l.* 12 *s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	61,837	–	–
Expenditure - - - - - - - - -	61,654	8	–
Net Surplus - - - £.	182	12	–

VOTE 5.

LONDON BANKRUPTCY COURT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the LONDON BANKRUPTCY COUR in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	34,158 – –	34,337 – 11	–	179 11 –
B.—Travelling	100 – –	20 3 2	79 16 10	—
C.—Office Copying	1,000 – –	1,071 10 1	–	71 10 1
D.—Incidental	2,520 – –	1,698 17 11	821 2 1	—
E.—Costs of Prosecution	1,880 – –	2,529 18 6	–	649 18 6
£.	39,658 – –	39,657 10 7	900 18 11	900 9 6
Deduct Deficit			900 9 6	
Net Surplus to be surrendered £.			– 9 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	5,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	9,540 – 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Deficiency caused by the transfer to this Sub-head of Charges estimated under Sub-head D.

B.—Charges estimated were not incurred.

C.—Slightly under-estimated.

D.—Expenditure over-estimated.

E.—There is no basis for any Estimate under this Sub-head.

The Deficiencies under Sub-heads A., C., and E. were met by the appropriation of Savings under Sub-heads B. and D., the sanction of the Lords Commissioners of Her Majesty's Treasury having been thereto obtained.—Treasury Letter, 2765, 17th February 1874.

The Surplus, 44 *l.* 18 *s.* 11 *d.*, shown on the Appropriation Account of the Vote for the "London Bankruptcy Court," for the year ended 31st March 1873, has been surrendered.

19 November 1874.

M. Parkyns,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5.

LONDON BANKRUPTCY COURT.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimate by the sums under-mentioned, namely :—

	£.	s.	d.
A.—Salaries - - - - - - - - - -	179	11	–
C.—Office Copying - - - - - - - -	71	10	1
E.—Costs of Prosecution - - - - - -	649	18	6

2. Sub-head E., Costs of Prosecution :—

This is an additional Sub-head, raised in the Account under Treasury authority, dated 22nd December 1873.

A Supplementary Estimate of the Expenditure was laid before the House of Commons on 12th March 1874.

3. There is, as shown by the Account, a Net Surplus of 9*s.* 5*d.* on the Grant, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant - - - - - - - - - -	39,658	–	–
Expenditure - - - - - - - - - -	39,657	10	7
Net Surplus - - - £.	–	9	5

VOTE 6.

COUNTY COURTS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY COURTS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	362,850 – –	346,690 7 7	16,159 12 5	—
B.—Travelling and Subsistence	19,266 – –	19,245 17 8	20 2 4	—
C.—Printing and Stationery	15,500 – –	14,878 6 7	621 13 5	—
D.—Registrars in Bankruptcy	26,500 – –	29,333 18 4	– –	2,833 18 4
E.—Incidental Expenses	13,868 – –	11,788 16 11	2,079 3 1	—
£.	437,984 – –	421,937 7 1	18,880 11 3	2,833 18 4
Deduct Deficit			2,833 18 4	
Net Surplus to be surrendered £.			16,046 12 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	363,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	349,397 11 2

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Cause of decrease was the falling off in the number of Plaints entered in the Courts.
B.—Over-Estimate.
C.—Over-Estimate.
D.—Cause of increase was increase in the number of Bankruptcy proceedings.
E.—Over-Estimate. Decrease of expenditure follows upon decrease of business. *See* explanation to Sub-head A.

The Surplus of 1,477*l.* 4*s.* 8*d.*, shown on the Account of the Vote "County Courts," for the year ended 31st March 1873, has been surrendered.

Treasury,
28 November 1874.

Henry Nicol,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 6.

COUNTY COURTS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-head D., "Registrars in Bankruptcy," has exceeded the Estimate by the sum of 2,833 *l.* 18 *s.* 4 *d.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 16,046 *l.* 12 *s.* 11 *d.* which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	437,984	–	–
Expenditure - - - - - - - - - -	421,937	7	1
Net Surplus - - -	£. 16,046	12	11

VOTE 7.

COURTS OF PROBATE AND DIVORCE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURTS of PROBATE and DIVORCE, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Chief Courts:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	42,378 – –	41,145 12 1	1,232 7 11	—
B.—Copying and Registering	5,600 – –	5,220 11 10	379 8 2	—
C.—Police	390 – –	386 – –	4 – –	—
D.—Incidental Expenses	175 – –	140 – 9	34 19 3	—
District Courts:				
E.—Salaries	41,381 – –	41,255 1 2	125 18 10	—
F.—Copying and Registering	1,300 – –	1,301 14 1	– –	1 14 1
G.—Incidental Expenses	200 – –	168 – 3	31 19 9	—
	£. 91,424 – –	89,617 – 2	1,808 13 11	1 14 1
Deduct Deficit			1 14 1	
Net Surplus to be surrendered			1,806 19 10	
Deduct Over-payment of 8*s.* 2*d.* in 1871–72 surrendered to the Exchequer in the Savings of that year, and also paid over to the Exchequer on 30th August 1872			– 8 2	
		£.	1,806 11 8	

Estimated Amount of Extra Receipts payable to Exchequer – Nil.

Amount of Extra Receipts realised in the year 1873–74 and paid over to the Exchequer – Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Expenditure is less, consequent upon several vacancies, the difference in maximum and minimum of salaries, and vacancies not immediately filled.

B.—The quantity of registering completed is less than would have been done had we been able to have arranged for its being examined when written.

C.—It is presumed that no explanation of so trifling a difference is necessary.

D.—This is an over-estimate; but payments under this head fluctuate so much that a liberal margin must be taken.

E.—An Order for payment of a sum of 127 *l.* 10 *s.* was cancelled on 30th June 1874.

F.—Same reply as to C.

G.—Same reply as to D.

The Surplus of 3,030 *l.* 12 *s.* 1 *d.*, shown on the Account of the Vote "Courts of Probate and Divorce," for the year ended 31st March 1873, has been surrendered.

Jos. Fred. Coleman,
Record Keeper, and Clerk in Charge of the Accounts.

Chas. J. Middleton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 7.

COURTS OF PROBATE AND DIVORCE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head F., "Copying and Registering," the Expenditure has exceeded the Estimate by 1 *l.* 14 *s.* 1 *d.*

2. It will be observed that an over-payment of 8 *s.* 2 *d.*, relating to the year 1871–72, has been deducted from the Net Surplus on the Grant.

This sum was paid to the Exchequer in August 1872, and was also included in the Surplus surrendered on the Grant for the year 1872–73.

3. It would, therefore, appear that the sum of 8 *s.* 2 *d.* may be deducted from the Net Surplus on the Grant, which, as stated in the Account, amounts to 1,806 *l.* 19 *s.* 10 *d.*; and that the sum of 1,806 *l.* 11 *s.* 8 *d.*, should consequently be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	91,424	–	–
Expenditure	89,617	–	2
Net Surplus	£. 1,806	19	10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.

ADMIRALTY COURT REGISTRY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Salaries and Expenses of the Offices of the Registrar and Marshal of the HIGH COURT of ADMIRALTY, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	12,339 – –	11,667 2 3	671 17 9	—
B.—Incidental Expenses	160 – –	135 16 10	24 3 2	—
£.	12,499 – –	11,802 19 1		—
Surplus to be surrendered £.			696 – 11	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	874 10 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Salaries.	
There was saved:—	
By changes in the Office occasioned by the Death of a Senior Clerk at the commencement of the year, and by three Vacancies in the Junior Class not having been filled up	583 13 6
By the Retirement of Mr. Russell, the late Office Keeper of the Court at Westminster, and by the cessation of any payment out of this Vote to his Successor, as per Treasury Letter of the 5th March 1874	2 9 6
On Shipkeeping in the Port of London	99 8 –
On Payments to Marshal's Substitutes at the Outports	103 4 4
The Saving on both these Items was caused by there having been less necessity to employ Shipkeepers than had been anticipated.	
Under the head of "Occasional Servant," 5 *l.* 8 *s.*, and "Coal Porter," 1 *l.* 15 *s.*; together	7 3 –
By Salaries being estimated in round numbers	1 19 5
£.	797 17 9
On the other hand, there was an increase in the Salaries of the Judge's Clerk, and in the Salaries of the Messengers in the Offices of the Registrar and Marshal, as authorised by Treasury Letters, dated 27th January and 21st and 31st of March 1873, altogether of £. 80 – –	
And in the Fees paid to Merchant Referees, caused by an increase beyond the Estimates in the number of References heard before the Registrar and Merchants, of 46 – –	
	126 – –
The Net Saving under the Head of "Salaries" being £.	673 17 9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 8.—ADMIRALTY COURT REGISTRY—*continued.*

B.—Incidental Expenses.—Approximate Estimate.

EXTRA RECEIPTS.

It was not anticipated when the Estimate was framed, that the fees hitherto paid to the Receiver General of Inland Revenue as cash in lieu of stamps, would have to be paid direct to the Exchequer as Extra Receipts.

The Surplus of 1,018 *l.* 7 *s.* 9 *d.*, shown on the Account of the Vote "Admiralty Court Registry," for the year ended March 1873, has been surrendered.

Admiralty Registry, Doctors' Commons,
29 September 1874.

H. C. Rothery, Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Surplus on the Grant to be surrendered to the Exchequer amounting to 696 *l.* 0 *s.* 11 *d.*, as shown by the Account.

	£.	*s.*	*d.*
Grant	12,499	–	–
Expenditure	11,802	19	1
Surplus	£. 696	–	11

VOTE 9.

LAND REGISTRY OFFICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the OFFICE of LAND REGISTRY, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	5,333 – –	5,338 18 11	- -	5 18 11
B.—Expenses - - - - - - - -	17 – –	13 8 7	3 11 5	—
£.	5,350 – –	5,352 7 6	3 11 5	5 18 11
Deduct Surplus - - - - - - - - -				3 11 5
Net Deficit to be voted - - - - £.				2 7 6

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	—
Amount of Extra Receipts realised in the Year 1873-4, and paid over to Exchequer - -	1 6 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—First, the Payments to Writers exceeding the Estimate, and secondly, the Expenses by occasional Porter proving to be less than estimated.

B.—An over estimate.

The saving (4*l.* 11 *s.*), shown in respect of the Vote for the year 1872–73, was surrendered on the 16th May 1874.

B. Spencer Follett,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

LAND REGISTRY OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is, as shown by the Account, a Net Expenditure beyond the Grant amounting to 2 *l.* 7 *s.* 6 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - -	5,350	–	–
Expenditure - - - - - - - -	5,352	7	6
Net Deficit - - -	£. 2	7	6

EXCHEQUER EXTRA RECEIPTS.

2. The Accountant has omitted to state that the "Estimated amount of Extra Receipts payable to the Exchequer" was 6 *l.*

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE COURTS, LONDON and SHEERNESS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
METROPOLITAN POLICE COURTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	13,313 – –	13,215 12 3	97 7 9	—
B.—Travelling Expenses	180 – –	165 – –	15 – –	—
C.—Clothing	120 – –	80 10 –	39 10 –	—
D—Incidental Expenses	180 – –	196 7 1	–	16 7 1
POLICE COURT, SHEERNESS:				
E.—Salary of Clerk (30 & 31 Vict.)	200 – –	200 – –	—	—
£.	13,993 – –	13,857 9 4	151 17 9	16 7 1
Deduct Deficit			16 7 1	
Net Surplus to be surrendered £.			135 10 8	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	17,000	–	–
Amount of Extra Receipts realised in the Year 1873–4, and paid over to Exchequer	17,622	3	5

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Owing to changes having taken place from resignations, &c.

B.—Over-estimated. The sum of 15 *l.* was provided to meet contingencies.

C.—Over-estimated.

D.—Owing to additional expenses having been incurred beyond those estimated for.

The Surplus of 250 *l.* 10 *s.* 5 *d.*, shown on the Account of the Vote for "Police Courts, London and Sheerness," for the year ended 31st March 1873, has been surrendered.

Home Office, Whitehall,
31 October 1874.

F. S. Leslie,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 10.

POLICE COURTS, LONDON AND SHEERNESS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-head D., Incidental Expenses, has exceeded the amount provided in the Estimate, by the sum of 16 *l.* 7 *s.* 1 *d.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 135 *l.* 10 *s.* 8 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	13,993	–	–
Expenditure	13,857	9	4
Net Surplus	£. 135	10	8

VOTE 11.

METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the METROPOLITAN POLICE, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Contribution on Rental Assessed - - -	202,015 – –	202,269 16 8	- -	254 16 8
B.—Horse Patrol, and Thames Police - - -	20,000 – –	20,000 – –	—	—
C.—Salaries - - - - - - - - -	4,300 – –	4,300 – –	—	—
D.—Superannuations - - - - - -	2,611 – –	2,458 12 –	152 8 –	—
HABITUAL CRIMINALS REGISTER, 34 & 35 Vict.:				
E.—Salaries - - - - - - - - -	816 – –	736 8 10	79 11 2	—
F.—Incidental Expenses - - - - -	240 – –	225 9 1	14 10 11	—
£.	229,982 – –	229,990 6 7	246 10 1	254 16 8
		Deduct Surplus - - - - - -		246 10 1
		Net Deficit to be voted - - £.		8 6 7

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-4, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Police Rental upon which the Contribution is based increased to a greater extent than was anticipated.

D.—Several Horse Patrol and Thames Police Pensioners died after the Estimate was prepared.

E.—Owing to the delay which occurred in filling up the appointment of Registrar. (The present Registrar did not commence his duties until the 26th June 1873.)

F.—A further sum of about 11 *l.* 13 *s.*, reducing the Surplus to 2 *l.* 17 *s.* 11 *d.*, would have been expended had the Treasury authority for paying the same been received within the financial year.

A Grant has been taken for 582 *l.* 5 *s.* 3 *d.*, the Deficit shown on the Account of the Vote "Metropolitan Police," for the year ended 31st March 1873.

Home Office, Whitehall,
31 October 1874.

F. S. Leslie,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 11.

METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-Head A., "Contribution on Rental Assessed," has exceeded the amount provided in the Estimate by the sum of 254 *l.* 16 *s.* 8 *d.*

2. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 8 *l.* 6 *s.* 7 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - -	229,982	–	–
Expenditure - - - - - - - -	229,990	6	7
Net Deficit - - -	£. 8	6	7

VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for POLICE, COUNTIES and BOROUGHS, GREAT BRITAIN, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ENGLAND:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pay and Clothing of Constables, one quarter of the Charge.	290,000 – –	297,458 11 9	5,541 8 3	—
Supplementary Grant - - - - -	13,000 – –			
SCOTLAND:				
B.—Pay and Clothing of Constables, one quarter of the Charge.	45,000 – –	48,209 4 6	290 15 6	—
Supplementary Grant - - - - -	3,500 – –			
£.	351,500 – –	345,667 16 3		—
Surplus to be surrendered - - - £.			5,832 3 9	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The accounts for the County of Flint and the Boroughs of Southampton and Bridgewater were not received in time to be paid prior to 31st March; the Government Contribution payable being 2,194 *l.* 16 *s.* 3 *d.* The Police of the Borough of Nottingham were declared inefficient, and the 2,031 *l.* 10 *s.* 3 *d.* contributed forfeited: and the County of Oxford omitted to apply for payment of their Grant-in-Aid, amount 2,024 *l.* 15 *s.* 10 *d.* These caused a Saving of 6,251 *l.* 2 *s.* 4 *d.*, of which 4,219 *l.* 12 *s.* 1 *d.* will form a charge against the Vote for 1874–75.

B.—A casual difference. The details of the Scotch expenditure have been examined by the Queen's and Lord Treasurer's Remembrancer in Scotland, and the Accounting Officer has paid on his certificate without examining the original vouchers.

A Grant has been taken for 77 *l.* 13 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "Police, Counties and Boroughs, Great Britain," for the year ended 31st March 1873.

Home Office, Whitehall,
30 November 1874.

F. S. Leslie.
Accounting Officer.

VOTE 12.

POLICE, COUNTIES AND BOROUGHS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. CONTRIBUTIONS from moneys voted by Parliament have been made to the extent of one-fourth of the total expenditure for Pay and Clothing of the Police.

2. The Claims made by the Counties and Boroughs have been examined, as regards England, at the Home Office, and, as regards Scotland, at the Office of the Queen's and Lord Treasurer's Remembrancer.

3. The Account shows a Surplus on the Grant to be surrendered to the Exchequer, amounting to 5,382 *l.* 3 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant	351,500	–	–
Expenditure	345,667	16	3
Surplus	£. 5,832	3	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.

CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONVICT ESTABLISHMENTS in ENGLAND and the COLONIES in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries (Directors' Office)	8,516 – –	8,396 14 1	119 5 11	—
B.—Travelling Expenses (Directors' Office)	600 – –	558 10 7	41 9 5	—
C.—Incidental Expenses (Directors' Office)	150 – –	134 10 4	15 9 8	—
D.—Salaries and Wages of Prison Officers	145,073 – –	143,155 2 4	1,917 17 8	—
E.—Allowances to Officers for Rations, Quarters, Forage, &c.	30,700 – –	33,521 8 8	- -	2,821 8 8
F.—Uniform for Officers	7,660 – –	8,591 12 5	- -	931 12 5
G.—Victualling for Convicts	108,891 – –	113,165 1 8	- -	4,274 1 8
H.—Clothing for Convicts	28,250 – –	27,478 1 1	771 18 11	—
I.—Bedding for Convicts	3,095 – –	2,737 15 9	357 4 3	—
J.—Medicines, Surgical Instruments, &c.	2,310 – –	2,243 19 2	66 – 10	—
K.—Gratuities to Convicts	6,230 – –	6,399 4 9	- -	169 4 9
L.—Furniture, Kitchen Utensils, &c.	1,865 – –	1,672 1 5	192 18 7	—
M.—Fuel and Light	19,250 – –	23,956 7 –	- -	4,706 7 –
N.—Soap, Scouring, and Cleaning Articles	3,650 – –	4,414 – 5	- -	764 – 5
O.—Rent	500 – –	561 9 7	- -	61 9 7
P.—Rates and Taxes	1,000 – –	1,059 1 5	- -	59 1 5
Q.—Escort and Conveyance of Convicts	5,500 – –	5,377 – –	123 – –	—
R.—New Buildings and Alterations	25,495 – –	20,654 4 1	4,840 15 11	—
S.—Purchase of Site for New Prison	7,000 – –	10,368 4 8	- -	3,368 4 8
T.—Ordinary Repairs of Buildings	5,733 – –	5,514 17 –	218 3 –	—
U.—Compassionate Fund	365 – –	309 13 8	55 6 4	—
V.—Maintenance of Convicts in Refuges	2,500 – –	3,855 15 9	- -	1,355 15 9
W—Incidental Expenses	6,000 – –	6,649 19 9	- -	649 19 9
X.—Police (including Coast and Settlement Guards, in lieu of Military in Tasmania)	1,750 – –	1,307 5 7	442 14 5	—
Y.—Freight and Carriage of Provisions and Stores	700 – –	272 15 9	427 4 3	—
Z.—Forage	610 – –	612 19 7	- -	2 19 7
A 1.—Manufacturing Department	*See* Note at Foot.			
B 1.—Farm				
C 1.—Maintenance of Imperial Convicts	9,000 – –	16,438 16 –	- -	7,438 16 –
D 1.—Maintenance of Invalids, Lunatics, Pauper Children, &c.	2,200 – –	55 3 7	2,144 16 5	—
E 1.—Grants in Aid of Colonial Magistracy, Police Gaols, &c.	20,000 – –	25,242 – –	- -	5,242 – –
£.	454,593 – –	474,703 16 1	11,734 5 7	31,845 1 8
		Deduct Surplus		11,734 5 7
		Net Deficit to be voted £.		20,110 16 1

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	15,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	31,231 11 11

Note.—No Vote is taken for these Services. The expenses are defrayed out of the Receipts, and the excess of Receipts beyond Expenditure is paid into the Exchequer.

	Receipts.	Expenditure.	Excess of Receipts to be paid into Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department	55,205 8 1	*46,683 12 7	8,521 15 6
Farm	2,645 12 2	1,440 2 6	1,205 9 8

* This amount includes the sum of 343 *l.* 12 *s.* 11 *d.* shown in Appropriation Account of 1872–73, in excess of Expenditure over Receipts.

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., D., H. I., J., K., L., O., P., Q., T., U., W., X., Y., Z.—Simply variations incidental to Estimate.

E.—The introduction of the new scale of pay from 1st of July, for which no provision was made.

F.—Higher prices of cloth, leather, water-proof coats than were anticipated when the Estimates were framed. The sum of 432 *l.* was also expended in the purchase of materials for uniform for 1874-75.

G. and M.—The much higher prices of provisions and coal than it was anticipated would be shown in the tenders for supplies, when the Estimates for 1873-4 were under consideration.

N.—Under-Estimate.

R. and S.—In the Estimates for 1873-4 two sums of 7,000 *l.* and 8,000 *l.* were taken for purchase of a site for a prison to replace Millbank, and for the commencement of the buildings, and in a letter from the Treasury of 25 April 1873, authority was given for charging the expenditure it might be found necessary to incur against these two amounts jointly, with the understanding that if the gross amount of the Vote were exceeded, the subject should be brought to the notice of the Lords Commissioners of the Treasury.

The total amount taken for new buildings and purchase of site for the new prison was 32,495 *l.* and the total expenditure 31,022 *l.* 8 *s.* 9 *d.*, so that there was a saving on the Vote of 1,472 *l.* 11 *s.* 3 *d.*

V.—Since February 1873, female convicts have remained longer at the refuges than before; hence the charge proportionately increased.

C 1 and E 1.—As stated in the Appropriation Account for 1872-3, no claim was made by the Colonial Government of Tasmania, and no adjustment between the Colonial and Imperial Governments took place that year. An entire settlement was effected during the year 1873-4, and this will account for the excess of Expenditure over Estimate. A larger amount was received by the Imperial Government than it paid, and such receipts have been paid into the Exchequer.

D 1.—No claim was made during the year by the Government of New South Wales.

Note.—The Surplus of 24,386 *l.* 1 *s.* 9 *d.*, shown on the Account for 1872-73, has been surrendered.

E. Du Cane,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the undermentioned Sums:—

	£.	*s.*	*d.*
E.—Allowances to Officers for Rations, Quarters, Forage, &c.	2,821	8	8
F.—Uniform for Officers	931	12	5
G.—Victualling for Convicts	4,274	1	8
K.—Gratuities to Convicts	169	4	9
M.—Fuel and Light	4,706	7	–
N.—Soap, Scouring, and Cleaning Articles	764	–	5
O.—Rent	61	9	7
P.—Rates and Taxes	59	1	5
S.—Purchase of Site for New Prison	3,368	4	8
V.—Maintenance of Convicts in Refuges	1,355	15	9
W.—Incidental Expenses	649	19	9
Z.—Forage	2	19	7
C 1.—Maintenance of Imperial Convicts	7,438	16	–
E 1.—Grants in aid of Colonial Magistracy, Police, Gaols, &c.	5,242	–	–

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 13.—CONVICT ESTABLISHMENTS IN ENGLAND AND THE COLONIES—*continued.*

Sub-head R.—New Buildings and Alterations.

2. In the explanatory statement of the expenditure provided under this Sub-head (*see* page 200 of the Estimates) is included an item, "New Prison," without any specific definition. As it was, however, seen by Treasury letters, dated respectively 25th April and 14th July 1873, that the amount appropriated in the Estimates referred to the New Prison in course of erection at "Wormwood Scrubbs," I requested to be furnished with Treasury authority for expenditure also incurred for a New Prison at "Borstal," amounting to 3,827 *l.* 11 *s.* 7 *d.*; and the Accountant has supplied a copy of a Treasury letter dated 27 November 1874, authorising this sum to be paid out of Savings upon other Sub-heads of the Vote.

3. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 20,110 *l.* 16 *s.* 1 *d.*, for which a Vote of Parliament will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	454,593	–	–
Expenditure - - - - - - - - -	474,703	16	1
Net Deficit - - -	£. 20,110	16	1

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 14.
COUNTY PRISONS, &c., GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS, &c., GREAT BRITAIN, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
COUNTY AND BOROUGH PRISONS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Maintenance of Prisoners	105,400 – –	92,486 18 8	12,913 1 4	—
B.—Removal of Convicts	3,000 – –	3,383 4 3	– –	383 4 3
HOLLOWAY PRISON:				
C.—Maintenance of Prisoners for Debt	100 – –	103 8 9	– –	3 8 9
PRIVATE LUNATIC ASYLUMS:				
D.—Maintenance of Criminal Lunatics	320 – –	465 4 –	– –	145 4 –
£.	108,820 – –	96,438 15 8	12,913 1 4	531 17 –
Deduct Deficit			531 17 –	
Net Surplus to be surrendered £.			12,381 4 4	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arises from a diminution in the number of Criminals.
B.—There were more Removals than usual.
C.—Slightly under-estimated.
D.—This Deficit arises from payments at irregular times. A corresponding Surplus appears on the Account for 1872–73.

The Surplus of 34,489 *l.* 18 *s.* 2 *d.*, shown on the Account of the Vote "County Prisons and Reformatories, &c., Great Britain," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 14.
REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

COUNTY AND BOROUGH PRISONS:

B.—Removal of Convicts.

HOLLOWAY PRISON:

C.—Maintenance of Prisoners for Debt.

PRIVATE LUNATIC ASYLUMS:

D.—Maintenance of Criminal Lunatics.

2. The Net Surplus to be surrendered is, as shown by the Account, 12,381 *l.* 4 *s.* 4 *d.*

	£.	s.	d.
Grant	108,820	–	–
Expenditure	96,438	15	8
Net Surplus £.	12,381	4	4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 15.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REFORMATORY and INDUSTRIAL SCHOOLS, GREAT BRITAIN, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ENGLAND:	£. s. d	£. s. d.	£. s. d.	£. s. d.
A.—Reformatory Schools	70,000 – –	70,160 3 –	– –	160 3 –
B.—Industrial Schools	93,000 – –	88,005 – 3	4,994 19 9	—
SCOTLAND:				
C.—Reformatory Schools	16,500 – –	16,297 8 4	202 11 8	—
D.—Industrial Schools	43,500 – –	41,669 16 1	1,830 3 11	—
£.	223,000 – –	216,132 7 8	7,027 15 4	160 3 –
Deduct Deficit			160 3 –	
Net Surplus to be surrendered £.			6,867 12 4	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	10,000	–	–
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	14,830	13	6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The number of boys committed to English Reformatories in the year was slightly over, and the number discharged slightly under, the average on which the Estimate was made, causing the Expenditure to be rather more.

B.—The Estimate was formed on the basis of the increase which the four previous quarters had shown in the number of children sent to the Schools, and of the number of New Schools expected to be opened, as at Portsmouth, Brighton, Bristol, Middlesborough, &c., within the year. The number of children sent was not so great as the preceding increase gave reason to anticipate, and the New Schools were not opened. The Estimate, therefore, exceeded the Expenditure very considerably.

C.—The commitments to the Scotch Reformatories fell short of the average, and a few more boys were discharged.

D.—The answer "B." applies to this heading also. The number of children sent to Scotch Industrial Schools were considerably under that which the average increase in the four preceding quarters gave reason to expect; partly owing to the burning down of the Glasgow Industrial Schools at Mossbank.

EXTRA RECEIPTS.

The Surplus arises from the Payments from Parents, and (in Scotland), Parochial Boards. The amount of these receipts cannot be foreseen with any approach to accuracy, depending on the willingness of magistrates to make or enforce orders on parents for contributions to the maintenance of their children, the diligence of the police authorities in collecting what the parents are ordered to pay, and the ability of the parents to keep up their payments.

The Surplus of 16,760 *l.* 18 *s.*, part of the Surplus of 34,489 *l.* 18 *s.* 2 *d.*, shown on the Account of the Vote "County Prisons and Reformatories, Great Britain," for the Year ended 31st March 1873, has been surrendered by the Treasury; this being the first year that a separate Vote has been taken for Reformatory and Industrial Schools.

Home Office, Whitehall,
31 October 1874.

F. S. Leslie,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 15.

REFORMATORY AND INDUSTRIAL SCHOOLS, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head A., "Reformatory Schools," there is an Excess of Expenditure beyond the amount provided in the Estimate, amounting to 160 *l.* 3 *s.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 6,867 *l.* 12 *s.* 4 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	223,000	–	–
Expenditure - - - - - - - - -	216,132	7	8
Net Surplus - - - £.	6,867	12	4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 16.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BROADMOOR ASYLUM, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	9,700 – –	9,566 3 1	133 16 11	—
B.—Rations and Victualling, and Allowances in lieu thereof	11,767 – –	11,766 19 10	– – 2	—
C.—Uniforms for Officers	637 – –	636 18 11	– 1 1	—
D.—Clothing for Prisoners	2,258 – –	2,257 19 5	– – 7	—
E.—Bedding	600 – –	599 18 5	– 1 7	—
F.—Medicines, Surgical Instruments, &c.	150 – –	149 10 4	– 9 8	—
G.—Furniture, Kitchen Utensils, Crockery, &c.	800 – –	799 3 3	– 16 9	—
H.—Fuel and Light	3,000 – –	3,474 17 10	– –	474 17 10
I.—Soap, Scouring and Cleaning Articles	400 – –	399 19 10	– – 2	—
J.—Allowances in lieu of Quarters	50 – –	46 17 7	3 2 5	—
K.—Rates and Taxes	115 – –	60 16 7	54 3 5	—
L.—Escort and Conveyance of Prisoners	150 – –	80 17 1	69 2 11	—
M.—Gratuities to Prisoners	10 – –	5 15 –	4 5 –	—
N.—New Buildings and Alterations	—	—	—	—
O.—Ordinary Repairs of Roads, &c.	250 – –	249 15 11	– 4 1	—
P.—Farm and Garden	—	—	—	—
Q.—Incidental Expenses	605 – –	601 11 11	3 8 1	—
£.	30,492 – –	30,697 5 –	269 12 10	474 17 10
Deduct Surplus				269 12 10
Net Deficit to be voted £.				205 5 –

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	4,150	–	–
Amount of Extra Receipts realised in the Year 1873-4, and paid over to Exchequer	5,923	6	10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Saving caused by sundry vacancies in the Staff during the year.

H.—Excess caused by the enhanced price of coal.

K.—Saving caused by reason of only one half-years' contribution in lieu of Poor Rate having been authorised by the Treasury within the financial year.

L.—Saving caused by the number of patients who were removed being smaller, and the journeys being shorter than the average.

P.—The Farm Account stands thus:

	£.	s.	d.
Amount received, and carried to Account in the year	3,058	14	4
Amount expended	3,057	4	5
Balance paid into the Exchequer £.	1	9	11

The Surplus of 19 *l.* 18 *s.* 8*d.*, shown on the Account of the Vote for the year ended 31st March 1873, has been surrendered.

W. Orange, Superintendent,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 16.

BROADMOOR CRIMINAL LUNATIC ASYLUM, ENGLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure on Sub-head H., "Fuel and Light," has exceeded the Estimate by 474 *l.* 17 *s.* 10 *d.*

2. There is, as shown by in the Account, a Net Expenditure beyond the Grant, amounting to 205 *l.* 5 *s.*, for which a Vote of Parliament will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - -	30 492	–	–
Expenditure - - - - - - - -	30,697	5	–
Net Deficit - - -	£. 205	5	–

VOTE 17.

MISCELLANEOUS LEGAL CHARGES, ENGLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES, ENGLAND, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Revising Barristers - - - - - - -	18,559 – –	18,558 15 –	– 5 –	—
Surplus to be surrendered - - £.			– 5 –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the year 1873–74, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Fractional difference.

A Grant has been taken for 16 *s.*, the Deficit shown on the Account of the Vote "Miscellaneous Legal Charges, England," for the year ended 31st March 1873.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 17.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 5 *s.*

	£. s. d.
Grant - - - - - - - - - - - - - - - -	18,559 – –
Expenditure - - - - - - - - - - - - - -	18,558 15 –
Surplus - - - £.	– 5 –

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 18.

CRIMINAL PROCEEDINGS, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CRIMINAL PROCEEDINGS, SCOTLAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Lord Advocate's Department:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	10,919 – –	10,843 9 3	75 10 9	—
B.—Incidental Expenses - - - - -	76 – –	49 18 1	26 1 11	—
C.—Criminal Prosecutions under the authority of the Lord Advocate - - - - -	2,000 – –	1,259 6 9	740 13 3	—
D.—Sheriffs' Accounts, Procurators Fiscal not paid by Salaries, &c. - - - - - -	30,000 – –	29,025 15 5	974 4 7	—
E.—Procurators Fiscal - - - - - -	24,295 – –	24,163 18 3	131 1 9	—
£.	67,290 – –	65,342 7 9		—
Surplus to be surrendered - - - £.			1,947 12 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer - -	1 3 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving arises from short periods of vacancies in offices included in the Vote.

B.—This Saving may be stated as a casual difference between probable Estimate and actual Expenditure.

C. and D.—The charges under these Sub-heads are dependent upon the number and character of cases of crime, and consequently the Estimates of the amounts required are of an uncertain character.

E.—This Saving arises on an arrear due to the Representatives of the late Procurator Fiscal at Inverary, whose title to discharge the amount was not completed at 30th June 1874, when the account for the year had to be closed.

The Surplus of 104 *l.* 4 *s.* 10 *d.*, shown on the Account of the Vote "Criminal Proceedings, Scotland," for the year ended 31st March 1873, has been surrendered.

Exchequer Chambers, Edinburgh, 18 November 1874.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is, as shown by the Account, a Surplus on the Grant of 1,947 *l.* 12 *s.* 3 *d.*, which will have to be surrendered to the Exchequer.

	£. s. d.
Grant - - - - - - - - - - - -	67,290 – –
Expenditure - - - - - - - - - -	65,342 7 9
Surplus - - -	£. 1,947 12 3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COURTS of LAW and JUSTICE, SCOTLAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted	More than Granted.
Court of Session:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	21,934 – –	19,933 13 6	2,000 6 6	—
B.—Incidental Expenses	26 – –	17 11 8	8 8 4	—
C.—Expenses on Circuit	60 – –	– – –	60 – –	—
D.—Expenses of Agents attending to the Interests of the Crown	2,900 – –	2,166 6 11	733 13 1	—
E.—Law Agent in Scotland for the "Woods and Forests," and other Departments	1,800 – –	1,663 5 11	136 14 1	—
F.—Incidental Expenses of Law Agent's Office	700 – –	154 10 7	545 9 5	—
G.—Parliamentary Business relating to Scotland	1,220 – –	1,067 12 1	152 7 11	—
H.—Incidental Expenses of Parliamentary Business	210 – –	137 2 2	72 17 10	—
Court of Justiciary:				
I.—Salaries	2,825 – –	2,825 – –	—	—
K.—Incidental Expenses	10 – –	4 19 9	5 – 3	—
L.—Expenses on Circuit	3,050 – –	3,050 3 9	– – –	– 3 9
Accountant in Bankruptcy:				
M.—Salaries	1,430 – –	1,425 1 –	4 19 –	—
N.—Incidental Expenses	12 – –	7 17 7	4 2 5	—
O.—Exchequer, Legal Branch	800 – –	800 – –	—	—
P.—Incidental Expenses of the Exchequer Chambers and Courts of Law	200 – –	140 14 –	59 6 –	—
Sheriff Courts:				
Q.—Salaries	20,321 – –	21,539 12 3	– – –	1,218 12 3
R.—Incidental Expenses	140 – –	104 7 6	35 12 6	—
S.—Compensations	116 – –	115 8 –	– 12 –	—
£.	57,754 – –	55,153 6 8	3,819 9 4	1,218 16 –
Deduct Deficit			1,218 16 –	
Net Surplus to be surrendered £.			2,600 13 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	18,500 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	14,775 10 6
Amount of Extra Receipts collected in Fee Stamps in the Year 1873-74	3,612 17 4
	£. 18,388 7 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving was occasioned by vacancies in the offices of a Principal Clerk of Session and of the Depute Clerk of Teinds, by the abolition of the offices of Collector and Accountant of the Fee Fund, and other changes and short vacancies.

B. G. H. K. L. M. N. P.—These variations are all mere casual differences between probable Estimates and actual Expenditure.

C.—This Saving arises from there having been no expenses incurred for the trial on Circuit of Civil Causes within the year.

D. E. F.—Under these Sub-heads the costs incurred in litigation within the year were less than the amounts anticipated when the Estimates were prepared.

Q.—This Excess arises from the payment of charges not provided for in the Estimate, viz.—Increase in Salary of the Sheriff of Roxburgh, and Salaries in lieu of Fees to the Commissary Clerks of Banff and Dumfries, and the Sheriff Clerk of Lanark, all as authorised by the Treasury. The fees of the offices of Commissary Clerks of Banff and Dumfries, and of the Sheriff Clerk of Lanark will be paid to the Exchequer in future as Extra Receipts.

R.—This Saving arises from the claims within the year having been less than the amounts authorised.

S.—This fractional difference arises from the Estimate having been in even pounds.

The Deficit of 1,508 *l.* 18 *s.* 2 *d.*, shown on the Account of the Vote "Courts of Law and Justice, Scotland," for the year ended 31st March 1873, has been voted.

Exchequer Chambers, Edinburgh,
18 November 1874.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 19.

COURTS OF LAW AND JUSTICE, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads the Expenditure has exceeded the Estimates by the undermentioned Sums, viz:—

	£.	*s.*	*d.*
COURT OF JUSTICIARY.			
Sub-Head L.—Expenses on Circuit - - - - - -	–	3	9
SHERIFF COURTS.			
Sub-Head Q.—Salaries - - - - - - - - - -	1,218	12	3

2. There is, as shown by the Account, a Net Surplus on the Grant of 2,600*l.* 13*s.* 4*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - -	57,754	–	–
Expenditure - - - - - - - - - -	55,153	6	8
Net Surplus - - -	£. 2,600	13	4

VOTE 20.

REGISTER HOUSE DEPARTMENTS, EDINBURGH.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "REGISTER HOUSE DEPARTMENTS, EDINBURGH," in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Lord Clerk Register's Office:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	4,257 – –	3,757 10 8	499 9 4	—
B.—Incidental Expenses	600 – –	380 1 5	219 18 7	
Searching Department:				
C.—Salaries	3,065 – –	3,039 7 11	25 12 1	—
D.—Incidental Expenses	20 – –	–	20 – –	
Office of Keeper of the Signet:				
E.—Salaries	650 – –	650 – –	—	—
F.—Incidental Expenses	5 – –	–	5 – –	—
G.—Abridgment and Indices of the Registers of Sasines, &c.	1,970 – –	1,893 9 3	76 10 9	—
Office of Director of Chancery:				
H.—Salaries	1,991 – –	1,760 2 6	230 17 6	—
I.—Incidental Expenses	20 – –	10 16 5	9 3 7	—
Register of Sasines:				
K.—Salaries	15,690 – –	15,639 12 5	50 7 7	—
L.—Incidental Expenses	20 – –	4 13 1	15 6 11	—
M.—Salary, &c. of Clerk to the Admission of Notaries	160 – –	160 – –	—	—
Register of Deeds, &c.:				
N.—Salaries	2,640 – –	2,902 4 3	–	262 4 3
O.—Incidental Expenses	25 – –	18 18 7	6 1 5	—
£.	31,113 – –	30,216 16 6	1,158 7 9	262 4 3
Deduct Deficit			262 4 3	
Net Surplus to be surrendered £.			896 3 6	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	400 – –
Amount of Extra Receipts realised in the year 1873–74, and paid over to Exchequer	916 8 8
Amount of Extra Receipts collected in Fee Stamps in the year 1873–74	36,791 7 10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 20.—REGISTER HOUSE DEPARTMENTS, EDINBURGH—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Surplus arises partly on a saving on the salary of the Deputy Keeper of the Records, consequent upon the death of Mr. George B. Robertson, and partly from the claims for writings and for publication of calendars, &c., having been less than the amounts authorised.

B., C., D., F., I., K., L., O.—The Savings under these Sub-heads are all of the nature of casual differences between probable Estimates and actual Expenditure. Sub-heads C. and K., "Salaries," include allowances for writings, which vary in amount.

G.—This Saving arises on short periods of vacancies, and from the practice of the Deputy Clerk Register to keep the charges within the amount allowed to him for the services stated.

H.—This Saving arises on a vacancy in the office of the Director of Chancery.

N.—This Excess was caused by an increase of business and consequent increase of payments to writing clerks. The fees drawn in the office for 1873-74, amount to 3,426 *l.* 9 *s.* 10 *d.*, while for 1872-73, the amount was 3,149 *l.* 6 *s.* 7 *d.*

A Grant has been obtained for the Deficit of 810 *l.* 14 *s.* 9 *d.*, shown on the Account of the Vote, "Register House Departments, Edinburgh," for the year ended 31st March 1873.

Exchequer Chambers, Edinburgh,
18 November 1874.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 20.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head N., "Salaries," "Register of Deeds, &c.," the Expenditure has exceeded the Estimate by the sum of 262 *l.* 4 *s.* 3 *d.*

2. There is, as shown by the Account, a Net Surplus on the Grant of 896 *l.* 3 *s.* 6 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	31,113	–	–
Expenditure	30,216	16	6
Net Surplus	£. 896	3	6

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 21.

PRISONS AND JUDICIAL STATISTICS SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PRISONS in SCOTLAND in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
MANAGEMENT:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,310 – –	1,273 3 2	36 16 10	—
B.—Travelling Expenses	100 – –	81 6 11	18 13 1	—
C.—Incidental Expenses	135 – –	86 9 –	48 11 –	—
PRISONS, &c.:				
D.—Salaries	7,013 – –	7,716 2 8	196 17 4	—
E.—Uniform of Officers	240 – –	191 11 7	48 8 5	—
F.—Victualling for Prisoners	5,600 – –	6,027 – 11	- - -	427 – 11
G.—Clothing for Prisoners	1,100 – –	1,158 19 6	- - -	58 19 6
H.—Bedding for Prisoners	250 – –	153 17 2	96 2 10	—
I.—Medicines, &c.	140 – –	131 11 9	8 8 3	—
J.—Gratuities to Prisoners	750 – –	795 – 4	- - -	45 – 4
K.—Furniture, &c.	260 – –	220 6 1	39 13 11	—
L.—Soap, Scouring and Cleaning Articles	260 – –	244 14 5	15 5 7	—
M.—Escort and Conveyance of Prisoners	1,800 – –	1,628 15 9	171 4 3	—
N.—Maintenance of Convicts in Ayr Prison and Paisley Prison	3,800 – –	3,669 3 6	130 16 6	—
O.—Incidental Expenses	135 – –	128 18 1	6 1 11	—
£.	23,793 – –	23,507 – 10	816 19 11	531 – 9
Deduct Deficit			531 – 9	
Net Surplus to be surrendered £.			285 19 2	

	£. s. d.
Estimated Amount of Extra Receipts for 1873-4, payable to Exchequer	2,700 – –
Amount of Extra Receipts realised in the Year 1873-4, and paid over to Exchequer	*3,663 10 9

* Composed as follows:—

	£. s. d.
General Prison	3,065 19 11
Paisey Prison	231 8 1
Ayr Prison	366 2 9
£.	3,663 10 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancy in the office of junior clerk.
B.—Estimated as closely as possible.
C.—Schedules under "The Judicial Statistics Act, 1869," and "The Prevention of Crimes Act, 1871," more correctly returned than in the first years, and full authorised allowance for photographing prisoners not required.
D.—Vacancies in the staff and full vote for temporary officers not required.
E.—Contracts more favourable than was anticipated when the Estimate was framed.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 21.—PRISONS AND JUDICIAL STATISTICS, SCOTLAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

F.—Increase in contract prices of oatmeal, bread, and beef.
G.—Larger issues of clothing stock in hand having been worn out by extra number in prison in previous year.
H.—Saving effected by the substitution of coir for straw mattresses, and the requirements for the prison having been exceptionally low during the first quarter of the year.
I.—Estimated as closely as possible.
J.—Forty-nine more prisoners discharged than in previous year.
K.—Estimated as closely as possible.
L.—Estimated as closely as possible.
M.—Removals carried out in larger groups than in previous year.
N.—Fewer convicts in confinement; a larger number being detained in the General Prison at Perth.
O.—Estimated as closely as possible.

NOTE.—The profits from prisoners' labour in the General Prison are estimated by deducting the expenditure for material from the receipts for goods sold.
The profits from convicts' labour in the prisons of Ayr and Paisley are ascertained by stock-taking at the end of each year, and the amount applicable to convicts is separated from that applicable to county prisoners by the proportion of the total number of days during which each class have been imprisoned.

A Grant has been taken for 147 *l.* 7 *s.* 6 *d.*, the Deficit shown on the Account of the Vote for "Prisons and Judicial Statistics, Scotland," for the year ended 31st March 1873.

J. H. Burton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 21.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads F., G. and J., the Expenditure has exceeded the amounts included in the Estimates by the following sums, viz.:—

	£.	*s.*	*d.*
F.—Victualling for Prisoners	427	–	11
G.—Clothing for Prisoners	58	19	6
J.—Gratuities to Prisoners	45	–	4

2. The Grant did not include any sum for the Manufacturing Department. The profits of that service, amounting to 3,533 *l.* 10 *s.* 8 *d.*, have been paid to the Exchequer.

3. There is, as shown by the Account, a Net Surplus of 285 *l.* 19 *s.* 2 *d.* to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	23,793	–	–
Expenditure	23,507	–	10
Net Surplus	£. 285	19	2

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 22.

LAW CHARGES AND CRIMINAL PROSECUTIONS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LAW CHARGES and CRIMINAL PROSECUTIONS, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Law Officers	3,311 — —	3,238 15 9	72 4 3	—
B.—Crown Solicitors	16,350 — —	16,350 — —	—	—
C.—Sessional Crown Solicitors	5,950 — —	5,957 6 9	- - -	7 6 9
D.—Prosecutions, Prosecutors and Witnesses, and General Law Expenses	- - -	65,135 9 8		
D 2.—Expenses incurred in defending certain actions brought against Government in connection with the Phœnix Park Riots of 1871	*72,000 — —		1,193 8 1	—
	- - -	5,671 2 3		
E.—Lodgings for the Judges on Circuit	2,540 — —	2,700 — —	- - -	160 — —
F.—Recorder of Galway	80 — —	80 — —	—	—
£.	100,231 — —	99,132 14 5	1,265 12 4	167 6 9
Deduct Deficit			167 6 9	
Net Surplus to be surrendered £.			1,098 5 7	

* Including Supplementary Vote of £. 22,000.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Some of the appointments being vacant for a short time.

C.—Portion due to the representative of a Sessional Crown Solicitor, who died in the preceding year.

D. and D 2.—The Sub-head D. is one for which it is impossible to estimate closely. The expenditure connected with the Phœnix Park Riots of 1871 was provided for in the Supplementary Estimate of 22,000 *l.*, and the amount charged, viz., 5,671 *l.* 2 *s.* 3 *d.*, includes the 2,000 *l.* disallowed in the Appropriation Account for the year 1872-73.

E.—Partly caused by Judges' Lodging Money in respect of 1872-73 having been paid this year, and partly by additional payments on account of adjourned Assizes.

The Lords Commissioners of Her Majesty's Treasury have, by letter dated the 20th May 1874, sanctioned the excesses on Sub-heads C. and E. being met out of the savings on other Sub-heads.

A Grant has been taken for 11,912 *l.* 12 *s.* 7 *d.*, the Deficit shown on the Account of the Vote "Law Charges and Criminal Prosecutions, Ireland," for the year ended 31st March 1873, less by the sum of 2,000 *l.* disallowed by the Auditor General.

Dublin Castle.
16 September 1874.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in Charge of the Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 22.

LAW CHARGES AND CRIMINAL PROSECUTIONS IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

SUB-HEAD D^2.

1. THIS is an additional Sub-head, which was also inserted in the Account for last year, at my suggestion. The service was fully described in a Supplementary Estimate for the year 1873-4, which was laid before the House of Commons on 12th March 1874.

2. There is a Net Surplus on the Vote, as shown by the Account, amounting to 1,098 *l.* 5 *s.* 7 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - -	100,231	–	–
Expenditure - - - - - - -	99,132	14	5
Net Surplus - - - -	£. 1,098	5	7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 23.

COURT OF CHANCERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of CHANCERY, IRELAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	41,683 – –	41,031 13 1	651 6 11	—
B.—Copying - - - - - - - - -	2,497 – –	2,241 9 5	255 10 7	—
C.—Incidental Expenses - - - - -	870 – –	715 5 6	154 14 6	—
£.	45,050 – –	43,988 8 –		—
Surplus to be surrendered - - £.			1,061 12 –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Salaries.—Saving accounted for as follows:—

	£.
M. M'Conn, Scrivener, dismissed April 1873, salary - - - - - - - -	109
A. Mons, Clerk, Record and Writ Office, resigned August 1873, salary - - - -	450
W. Magrath, Scrivener, died October 1873, salary - - - - - - - - -	109

J. Walsh, Clerk to late Master Litton, salary reduced from 375 *l.* to 160 *l.* per annum.

B.—Copying.—Over-estimated.

C.—Incidental Expenses.—Over-estimated.

The Surplus of 784 *l.* 9 *s.* 5 *d.*, shown in the Account of the Vote for "Court of Chancery, Ireland," for the year ended 31st March 1873, has been surrendered.

1 December 1874.

M. J. Brady, Accountant General,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 23.

COURT OF CHANCERY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-head A.—"Salaries."

1. UNDER this Sub-head are included over-payments amounting to 1 *l.* 7 *s.* 9 *d.*, which have been admitted by the Accountant, and a sum of 6 *l.*, the order for the payment of which was cancelled.

2. Deducting these two amounts, the Expenditure in respect of Salaries will be 41,024 *l.* 5 *s.* 4 *d.*, instead of 41,031 *l.* 13 *s.* 1 *d.*, and the Surplus 658 *l.* 14 *s.* 8 *d.*, instead of 651 *l.* 6 *s.* 11 *d.*

Sub-head C.—"Incidental Expenses."

3. Under this Sub-head is included a payment of 11 *l.* 5 *s.* made to a tradesman for bookbinding in the "Record and Writ Office."

In reply to an application for the authority of the Treasury for incurring this charge, the Accountant has briefly referred to his reply to a like application in regard to the same description of expenditure incurred in the year 1871–72, by which it appeared that the Clerk of Records and Writs (Mr. Reilly), refused to entertain any application which was not made by this Department direct to himself, instead of through the Accounting Officer for the Vote.

4. This matter was brought to notice in paragraph 6 of my Report, on the Account for the year 1871–72; was inquired into by the Committee of Public Accounts (*see* Minutes of Evidence, p. 24), and the difficulty of procuring Treasury authority for the expenditure was observed on in their Report (*see* p. x).

5. In reporting the sum of 11 *l.* 5 *s.* as an inadmissible charge against the Vote for want of Treasury authority, I have to remark on the very anomalous and unsatisfactory position in which both this Department and the Accounting Officer for this Grant are placed from being exposed to the persistent refusal of the Clerk of Records and Writs to recognise the requirements of the Accounting Officer, and to express my opinion that some course should be devised for upholding the authority of the responsible Accountant for this Grant.

6. There is a further payment of 25 *l.* to Mr. D. Coffey, a taxing-master, whose receipt does not state in respect of what particular service it was made. Reference is, however, thereon made to a letter from the Treasury to the Lord Chancellor as the authority for this payment and an application for a certified copy thereof was consequently made to the Accountant, and by him to Mr. Coffey.

This authority has nevertheless not been furnished; and I am therefore unable to report this sum of 25 *l.* as a charge properly defrayable from the Vote.

7. Deducting the sums referred to in paragraphs 3 and 6, the expenditure in respect of "Incidental Expenses" will be 679 *l.* 0 *s.* 6 *d.*, instead of 715 *l.* 5 *s.* 6 *d.*, and the surplus 190 *l.* 19 *s.* 6 *d.* instead of 154 *l.* 14 *s.* 6 *d.*

8. The total expenditure against the Grant will, by the abatements referred to, be 43,944 *l.* 15 *s.* 3 *s.*, instead of 43,988 *l.* 8 *s.*, and the Surplus to be surrendered to the Exchequer, 1,105 *l.* 4 *s.* 9 *d.*, instead of 1,061 *l.* 12 *s.*, as shown by the Appropriation Account, which should, therefore, stand as follows:—

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	45,050	–	–
Expenditure - - - - - - - - - - -	43,944	15	3
Surplus - - -	£. 1,105	4	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 24.

COMMON LAW COURTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COMMON LAW COURTS (IRELAND), in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Masters' Offices:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	18,463 – –	18,022 15 11	440 4 1	—
B.—Incidental Expenses	340 – –	115 – 1	224 19 11	—
Common Law Taxing Offices:				
C.—Salaries	830 – –	830 – –	—	—
Consolidated Office of Writs:				
D.—Salaries	1,150 – –	1,150 – –	—	—
Crown Office, Queen's Bench:				
E.—Salaries	505 – –	419 9 2	85 10 10	—
F.—Incidental Expenses	5 – –	6 16 1	- -	1 16 1
Consolidated Nisi Prius Court:				
G.—Salaries	678 – –	678 – –	—	—
Registrars to the Judges:				
H.—Salaries	5,233 – –	5,966 19 4	- -	733 19 4
Court of Errors:				
J.—Salaries	267 – –	270 1 5	- -	3 1 5
K.—Incidental Expenses	1 – –	2 1 –	- -	1 1 –
Trial of Election Petitions:				
L.—Salaries	150 – –	122 17 3	27 2 9	—
M.—Incidental Expenses	30 – –	9 14 5	20 5 7	—
N.—Reception of Judges	900 – –	9 9 –	890 11 –	—
£.	28,552 – –	27,603 3 8	1,688 14 2	739 17 10
Deduct Deficit			739 17 10	
Net Surplus to be surrendered £.			948 16 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	8 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	11 14 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancies.

B.—Over-estimated, and certain charges estimated for under the Sub-head being charged to Sub-head A.

E.—Retirement of Chief Clerk.

F.—Under-estimated.

H.—Four Registrars having been paid their Salaries, in respect of Spring Assizes 1873, within the present year. There was a saving of 734*l.* 19*s.* 4*d.* under this Sub-head in the Appropriation Account for the year 1872–73.

J.—Salary to Office-keeper not estimated for, formerly paid out of the Fees, which this year amounted to 11*l.* 14*s.* 1*d.*

K.—Under-estimated. *Vide* Note to Sub-head J.

L., M., N.—Over-estimated; it is impossible to estimate with any accuracy what will be amount required in any year.

The Lords Commissioners of Her Majesty's Treasury have sanctioned the Excess Expenditure on Sub-heads F., H., J., and K. being met from the savings on the other Sub-heads, 31st July 1874, No. 12,222.

A Grant has been taken for 527*l.* 17*s.* 5*d.*, the Deficit shown on the Account of the Vote "Common Law Courts, Ireland," for the year ended 31st March 1873.

Dublin Castle, 16 September 1874.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in charge of Accounts.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 24.

COMMON LAW COURTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads F., H., J., and K. the Expenditure has exceeded the Amounts included in the Estimate, by the following Sums, viz.:—

	£.	s.	d.
CROWN OFFICE, QUEEN'S BENCH.			
F. Incidental Expenses	1	16	1
REGISTRARS TO THE JUDGES.			
H. Salaries	733	19	4
COURT OF ERRORS.			
J. Salaries	3	1	5
K. Incidental Expenses	1	1	–

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 948 *l.* 16 *s.* 4 *d.*, which will have to be surrendered to the Exchequer.

	£.	s.	d.
Grant	28,552	–	–
Expenditure	27,603	3	8
Net Surplus	£. 948	16	4

VOTE 25.

COURT OF BANKRUPTCY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of BANKRUPTCY, IRELAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	8,061 – –	8,058 15 4	2 4 8	—
B.—Incidental Expenses - - - - - - -	100 – –	57 12 6	42 7 6	—
£.	8,161 – –	8,116 7 10		—
Surplus to be surrendered - - - £.			44 12 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—An over-Estimate.

B.—The Vote is taken in accordance with the Statute 20 & 21 Vict, c. 60, s. 84, but the Expenditure does not amount to so much.

The Surplus of 622 *l.* 1 *s.* 10 *d.*, shown on the Account of the Vote "Court of Bankruptcy, Ireland," for the year ended 31st March 1873, has been surrendered.

3 November 1874.

Wm. Perrin, Chief Registrar, Accounting Officer.

(Counter-signed)
Thomas Farrell, Chief Clerk.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 25.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Surplus on the Grant amounting, as shown by the Account, to 44 *l.* 12 *s.* 2 *d.*, which will have to be surrendered to the Exchequer.

	£. s. d.
Grant - - - - - - - - - - - - - -	8,161 – –
Expenditure - - - - - - - - - - - - -	8,116 7 10
Surplus - - - £.	44 12 2

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 26.

LANDED ESTATES COURT, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for THE LANDED ESTATES COURT, IRELAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	12,771 – –	12,422 19 10½	348 – 1½	—
B.—Incidental Expenses	160 – –	130 3 1	29 16 11	—
£.	12,931 – –	12,553 2 11½		—
Surplus to be surrendered £.			377 17 –½	

		£. s. d.	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Duty £.	4,932 3 5	
	Fees on Attested Copies	632 17 6	
			5,565 – 11
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer			4,962 14 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—Scrivenery Fees on Attested Copies, Over-estimated	114 16 4½
Writers—over-estimated	61 – 2
Savings upon the Promotions consequent upon the death of the Accountant, and the Abolition of a Junior Clerkship in that Office	172 3 7
	£. 348 – 1½
B.—Over-estimated.	

The Surplus of 194 *l.* 8 *s.* 8 *d.*, shown on the Account of the Vote "Landed Estates Court, Ireland," for the year ending 31st March 1873, has been surrendered.

14 December 1874.

S. J. Lynch, Registrar, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 26.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is (excluding the fraction of one halfpenny from the Expenditure), a Surplus on the Grant of 377 *l.* 17 *s.* 1 *d.*, which will have to be surrendered to the Exchequer.

	£. s. d.
Grant	12,931 – –
Expenditure	12,553 2 11
Surplus	£. 377 17 1

EXCHEQUER EXTRA RECEIPTS.

2. The sum estimated for Exchequer Extra Receipts for 1873-74 was 5,250 *l.*, and not 5,565 *l.* 0 *s.* 11 *d.*, as stated by the Accountant.

3. The amount of Exchequer Extra Receipts realised in 1873-74, and paid over to Exchequer, was 5,564 *l.* 19 *s.* 11 *d.*, and not 4,962 *l.* 14 *s.* 9 *d.*, as shown by the Account.

VOTE 27.

COURT OF PROBATE, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the COURT of PROBATE, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	8,007 - -	8,667 9 10	- - -	660 9 10
B.—Incidental Expenses - - - - -	68 - -	34 15 8	33 4 4	—
District Registries:				
C.—Salaries and Allowances - - - - -	3,505 - -	4,027 6 1	- - -	522 6 1
D.—Incidental Expenses - - - - -	83 - -	33 5 2	49 14 10	—
£.	11,663 - -	12,762 16 9	82 19 2	1,182 15 11
		Deduct Surplus - - - - - -		82 19 2
		Net Deficit to be voted - - - £.		1,099 16 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Salaries for March were heretofore charged in account for April, but are now included in this Account by direction of the Comptroller and Auditor General.

B.—Over-estimated.

C.—Same explanation as that of letter A.

D.—Over-estimated.

The Surplus of 27 *l.* 12 *s.* 11 *d.*, shown on the Account of the Vote for the Probate Court, Ireland, for the year ended 31st March 1873, has been surrendered.

Wm. Wiley, Registrar,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 27.

COURT OF PROBATE, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN relation to the explanation of the cause of Excess of Expenditure beyond the Estimate, on Sub-Heads A. and C., given by the Accountant, I have to observe that, instead of charging the Grant with the Salaries in respect of which payable orders were issued by him in the month of March, he charged those Salaries against the Vote for the year 1874–75, because the Orders for payment were cashed in the month of April of that year. It was to a communication in regard to this deviation from the course which should have been followed, that the Accountant refers in the explanation adverted to.

2. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 1,099 *l.* 16 *s.* 9 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	11,663	–	–
Expenditure - - - - - - - - -	12,762	16	9
Net Deficit - - -	£. 1,099	16	9

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the above Department, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	2,055 – –	*2,028 15 9	26 4 3	—
B.—Incidental Expenses	20 – –	6 5 –	13 15 –	—
£.	2,075 – –	2,035 – 9		—
Surplus to be surrendered £.			39 19 3	

	£. s. d.
*Salaries per Account of 31st March 1874	2,020 15 9
Charwoman's wages included in Incidental Expenses	8 – –
£.	2,028 15 9

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873–4, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus of 26 *l.* 4 *s.* 3 *d.* under this head is explained thus:—

	Sum Allowed.	Sum Paid.	Difference.
The Sum estimated for the Year 1873–74—	£. s. d.	£. s. d.	£. s. d.
For Assistant Clerk was	120 – –	117 11 8	2 8 4
For Clerk in Marshal's Office was	115 – –	113 4 1	1 15 11
Amount allowed for Charwoman's Wages	10 – –	8 – –	2 – –
Amount allowed for Clerical Assistance, unused	– –	– –	20 – –
£.			26 4 3

B.—Balance for year 1873–4, unused, 13 *l.* 15 *s.*

The Surplus of 45 *l.* 11 *s.* 1 *d.*, shown on the Account of the Vote for "Admiralty Court Registry, Ireland," for the year ended 31st March 1873, was surrendered; according to instructions from the Treasury of 25th March 1874.

7 November 1874.

Owen Wynne, Chief Clerk.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 28.

ADMIRALTY COURT REGISTRY, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. IN consequence of the death of the Accounting Officer, this Appropriation Account has been signed by the Chief Clerk.

2. There is, as shown by the Account, a Surplus on the Grant, amounting to 39 *l.* 19 *s.* 3 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	2,075	–	–
Expenditure - - - - - - - -	2,035	–	9
Surplus - - -	£. 39	19	3

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 29.

REGISTRY OF DEEDS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Salaries and Expenses in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	15,010 – –	14,839 9 6	170 10 6	—
B.—Incidental Expenses - - - - -	40 – –	25 8 10	14 11 2	—
C.—Transcription of Memorials - - - -	1,100 – –	1,143 18 1	- - -	43 18 1
£.	16,150 – –	16,008 16 5	185 1 8	43 18 1
Deduct Deficit - - - - - - - - -			43 18 1	
Net Surplus to be surrendered - £.			141 3 7	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-4, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Savings owing to Death of an Officer, and delay in filling vacancy.

B.—Savings in Expenditure.

C.—The increase of Expenditure under this head was caused by an increase in the number of Deeds registered. The authority for defraying the excess on Sub-head C., out of Savings under Sub-head A., was conveyed to this Department by Treasury Letters, dated 17th February 1874, No. 2714, and 4th August 1874, No. 12,437.

The Surplus of 129 *l.* 18 *s.* 9 *d.*, shown on the Account of the Vote "Registry of Deeds, Ireland," for the year ended 31st March 1873, has been surrendered.

12 August 1874.

M. F. Dwyer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 29.

REGISTRY OF DEEDS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Excess of Expenditure beyond the Estimate under Sub-head C., "Transcription of Memorials," amounting to 43 *l.* 18 *s.* 1 *d.*

2. There is a Net Surplus on the Grant to be surrendered to the Exchequer, amounting to 141 *l.* 3 *s.* 7 *d.*, as shown by the Account.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	16,150	–	–
Expenditure - - - - - - - - -	16,008	16	5
Net Surplus - - -	£. 141	3	7

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the REGISTRY of JUDGMENTS, IRELAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	3,117 – –	3,111 11 7	5 8 5	—
B.—Incidental Expenses - - - - -	3 – –	1 6 –	1 14 –	—
£.	3,120 – –	3,112 17 7		—
Surplus to be surrendered - - - £.			7 2 5	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the year 1873-74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The payments made to the Writing Clerk *pro ratâ* were less than anticipated.

B.—Postage and other petty expenses were less than estimated.

A Grant has been taken for 54 *l.* 14 *s.* 7 *d.*, the Deficit shown on the Account of the Vote "Registry of Judgments, Ireland," for the year ended 31st March 1873.

15 July 1874.

Mark Perrin,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. *W. Soady*, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 30.

REGISTRY OF JUDGMENTS, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE is a Surplus on the Grant to be surrendered to the Exchequer, amounting to 7 *l.* 2 *s.* 5 *d.*, as shown by the Account.

	£.	*s.*	*d.*
Grant - - - - - - - - -	3,120	–	–
Expenditure - - - - - - -	3,112	17	7
Surplus - - -	£. 7	2	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 31.

DUBLIN METROPOLITAN POLICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the "SALARIES and EXPENSES of the COMMISSIONERS of POLICE, the POLICE COURTS, and METROPOLITAN POLICE ESTABLISHMENT of DUBLIN," in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	11,612 – –	11,848 4 2	– – –	236 4 2
B.—Pay, Extra Pay, &c. of the Force	95,424 – –	90,114 3 7	5,309 16 5	—
C.—Clothing and Equipments	4,000 – –	4,274 10 9	– – –	274 10 9
D.—Purchase of Horses, &c.	300 – –	407 6 1	– – –	107 6 1
E.—Forage	800 – –	821 12 10	– – –	21 12 10
F.—Law Expenses	75 – –	75 3 9	– – –	– 3 9
G.—Incidental Expenses	1,450 – –	1,476 9 3	– – –	26 9 3
H.—Pensions	26,306 – –	26,100 7 3	205 12 9	—
£.	139,967 – –	135,117 17 8	5,515 9 2	666 6 10
Deduct Deficit			666 6 10	
Net Surplus to be surrendered £.			4,849 2 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	43,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	48,813 1 7

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Difference between the unpaid Salaries of two Clerks discharged from the Carriage Office, on 24th December 1873, and the "Monthly" Salaries paid on 31st March 1874, the last day of the Financial Year.
B.—The changes and vacancies in the Ranks of the Force.
C.—The absolute requirements of the Service, but principally by the payment of 223 *l.* 13 *s.*, Balance of Account due to Messrs. Ireland & Son, late contractors.
D.—The replacement of "Cast" Horses.
E.—The absolute requirements of the Service.
F.—Difference of 3 *s.* 9 *d.* only, in "Excess."
G.—The Contingent and Exceptional nature of the Service.
H.—The death of Pensioners within the year.

A Grant has been taken for 1,943 *l.* 2 *s.* 10 *d.*, the "Deficit" shown on the Account of the Vote for "Dublin Metropolitan Police," for the year ended 31st March 1873.

Metropolitan Police Office, Dublin Castle,
29 May 1874.

H. Attwell Lake, the Commissioner of Police,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined.
J. W. Soady, Inspector.

VOTE 31.

DUBLIN METROPOLITAN POLICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-Heads the Expenditure has exceeded the Estimate by the undermentioned sums, viz.—

	£.	*s.*	*d.*
A.—Salaries	236	4	2
C.—Clothing and Equipments	274	10	9
D.—Purchase of Horses, &c.	107	6	1
E.—Forage	21	12	10
F.—Law Expenses	–	3	9
G.—Incidental Expenses	26	9	3

2. There is, as shown by the Account, a Net Surplus amounting to 4,849 *l.* 2 *s.* 4 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	139,967	–	–
Expenditure	135,117	17	8
Net Surplus	£. 4,849	2	4

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 32.

CONSTABULARY OF IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSTABULARY of IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Superintending Officers:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	10,525 – –	11,746 13 8	– – –	1,221 13 8
B.—Allowances	1,105 – –	1,394 8 5	– – –	289 8 5
Constabulary:				
C.—Pay	795,159 – –	756,085 3 2	39,073 16 10	—
D.—Extra Pay and Allowances	70,873 – –	56,394 18 11	14,478 1 1	—
E.—Travelling Expenses	20,000 – –	16,907 6 7	3,092 13 5	—
F.—Clothing	32,796 – –	33,742 18 10	– – –	946 18 10
G.—Arms, Ammunition, Accoutrements, and Saddlery	1,954 – –	2,577 12 1	– – –	623 12 1
H.—Purchase of Horses	1,650 – –	– – –	1,650 – –	—
I.—Forage	22,797 – –	24,092 8 10	– – –	1,295 8 10
K.—Rent of Barracks	31,360 – –	31,002 3 11	357 16 1	—
L.—Barrack Furniture	2,495 – –	2,726 9 8	– – –	231 9 8
M.—Fuel and Light	8,150 – –	13,504 3 4	– – –	5,354 3 4
N.—Postage	2,800 – –	2,695 5 1	104 14 11	—
O.—Escort and Conveyance of Convicts	800 – –	701 9 1	98 10 11	—
P.—Incidental Expenses	3,960 – –	3,301 14 1	658 5 11	—
Q.—Pensions and Gratuities	131,055 – –	124,594 10 1	6,460 9 11	—
£.	1,137,479 – –	1,081,467 5 9	65,974 9 1	9,962 14 10
Deduct Deficit			9,962 14 10	
Net Surplus to be surrendered £.			56,011 14 3	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	34,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	34,052 13 10

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Increased Salaries to Assistant Inspectors General and Surgeon, voted under Sub-head D., in Supplementary Estimate, and Salaries of officers transferred with finance duties from Paymaster General's Office, provided for in Estimate for that office.

B.—Servants' Allowance short estimated, and increased Forage Allowance during the year.

C.—Changes and vacancies in Force; also over-estimate; a sum sufficient to meet increased Rate of Pay to 31 March 1874 inclusive, having been provided by Supplementary Estimate, whereas, latter month was not payable within year 1873–74.

D.—Sums required for other Sub-heads were voted in the Supplementary Estimate under this Sub-head; otherwise the excess would have been but 1,900 *l.*, due to difficulty of forecasting the financial effect of the increased rate of Extra Pay, and the variable nature of the service.

E.—The difficulty of forecasting the effect of the increased Rate of Mileage, and variable nature of the service.

F.—Sum estimated for this Sub-head in Supplementary Estimate was voted under Sub-head D., otherwise a small saving would have arisen.

G.—Increase in price of Stores, and Stores estimated for 1872–73 paid for in year 1873–74.

H.—No horses required, owing to reduction in Mounted Force.

I.—Sum estimated for this Sub-head in Supplementary Estimate was voted under Sub-head D., otherwise a small saving would have arisen.

K.—Rents unpaid owing to deaths of owners, &c., and expected increase not fully realised.

L.—Increase in Price of Stores, and Stores estimated for 1872–73, and paid for in year 1873–74.

M.—Sum estimated for this Sub-head in Supplementary Estimate, was voted under Sub-head D., otherwise a small saving would have arisen.

N.—Variable nature of service.

O.—Variable nature of service.

P.—Variable nature of service.

Q.—Anticipated amount of payments on account of new Pensions, in excess of savings by deaths, not realised; and amount repaid in 1873–74 on account of Pensions paid in Colonies less than usual.

The Surplus of 21,783 *l.* 16 *s.*, shown on the Account of the Vote "Constabulary of Ireland," for the year ended 31st March 1873, has been surrendered.

Royal Irish Constabulary Office, Dublin Castle,
26 November 1874.

J. Stewart Wood,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 32.

CONSTABULARY OF IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under Sub-heads A., B., F., G., I., L., and M., has exceeded the Amounts stated in the Estimate.

2. The expenditure in respect of this Grant comprises various small errors of classification of Account, and admitted Over-payments, &c., which I have not thought it necessary to particularise; but the results thereof are given, both as they affect the different Sub-heads and the total expenditure charged against the Vote.

Sub-head A.—Superintending Officers' Salaries.

3. The expenditure should be 11,774 *l.* 7 *s.* 8 *d.* instead of 11,746 *l.* 13 *s.* 8 *d.*, as shown by the Account.

Sub-head B.—Superintending Officers' Allowances.

4. The expenditure should be 1,369 *l.* 14 *s.* 5 *d.* instead of 1,394 *l.* 8*s.* 5 *d.*

Sub-head C.—Pay.

5. The expenditure should be 756,086 *l.* 17 *s.* instead of 756,085 *l.* 3 *s.* 2*d.*

Sub-head D.—Extra Pay and Allowances.

6. The expenditure should be 56,372 *l.* 9 *s.* 1 *d.*, instead of 56,394 *l.* 18 *s.* 11 *d.*, showing a diminution to the extent of 22 *l.* 9 *s.* 10 *d.*

Of this difference 20 *l.* consists of an Allowance paid to a constable for services as Head Clerk in the Commandant's Office at the Depôt, which I am unable to report as a charge admissible against the Vote in the absence of Treasury authority, for which, I am informed by the Accountant, application has been made.

Sub-head E.—Travelling Expenses.

7. The expenditure should be 16,906 *l.* 7 *s.* 7 *d.*, instead of 16,907 *l.* 6 *s.* 7 *d.*

Sub-head F.—Clothing.

8. The expenditure should be reduced by the sum of 1 *l.*

Sub-head I.—Forage.

9. The expenditure should be 24,094 *l.* 10 *s.* 6 *d.*, instead of 24,092 *l.* 8 *s.* 10 *d.*

Sub-head P.—Incidental Expenses.

10. The expenditure should be 3,296 *l.* 4 *s.* 10 *d.*, instead of 3,301 *l.* 14 *s.* 1 *d.*

Sub-head Q.—Pensions and Gratuities.

11. The expenditure should be 124,597 *l.* 5 *s.* 1 *d.*, instead of 124,594 *l.* 10 *s.* 1 *d.*

12. By the alterations specified against the foregoing Sub-heads, the total expenditure to be charged against the Vote will be 1,081,446 *l.* 18 *s.* 2 *d.*, instead of 1,081,467 *l.* 5 *s.* 9 *d.*, showing a diminution of 20 *l.* 7 *s.* 7 *d.*; and the Net Surplus to be surrendered to the Exchequer will be 56,032 *l.* 1 *s.* 10 *d.*, instead of 56,011 *l.* 14 *s.* 3 *d.*, as shown by the Appropriation Account, which should accordingly stand as follows:

	£.	*s.*	*d.*
Grant - - - - - - - - - -	1,137,479	-	-
Expenditure - - - - - - - - - -	1,081,446	18	2
Net Surplus - - - -	£. 56,032	1	10

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 33.

GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for GOVERNMENT PRISONS and DEPARTMENT of the REGISTRAR of HABITUAL CRIMINALS, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Superintendence and Inspection:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - } Office of Directors of	3,531 – –	2,790 14 10	740 5 2	—
B.—Travelling Expenses } Prisons - - -	150 – –	148 5 1	1 14 11	—
C.—Incidental Expenses }	34 – –	26 19 –	7 1 –	—
D.—Salaries - - - - } Office of Registrar of	250 – –	267 – –	- -	17 – –
E.—Incidental Expenses } Habitual Criminals -	12 – –	2 15 –	9 5 –	—
Convict Prisons, &c.:				
F.—Salaries and Wages - - - - - -	14,293 – –	13,519 17 4	773 2 8	—
G.—Rations for Officers, and Allowances in lieu of Rations and Quarters - - - - -	1,942 – –	1,703 8 9	238 11 3	—
H.—Uniforms for Officers - - - - -	962 – –	931 6 11	30 13 1	—
I.—Victualling for Convicts - - - - -	11,200 – –	11,286 6 4	- -	86 6 4
J.—Clothing for Convicts - - - - -	2,992 – –	2,595 5 7	396 14 5	—
K.—Bedding for Convicts - - - - -	413 – –	28 7 10	384 12 2	—
L.—Medicines, Surgical Instruments, &c. - -	290 – –	171 8 2	118 11 10	—
M.—Gratuities to Convicts - - - - -	1,750 – –	1,542 6 6	207 13 6	—
N.—Kitchen Utensils, Crockery, &c. - - -	54 – –	32 2 11	21 17 1	—
O.—Soap, Scouring and Cleaning Articles - -	500 – –	442 10 3	57 9 9	—
P.—Escort and Conveyance of Convicts - - -	170 – –	149 14 8	20 5 4	—
Q.—Maintenance of Convicts in Refuges - -	1,014 – –	804 7 8	209 12 4	—
R.—Maintenance of Children of Convict Parentage	128 – –	157 9 5	- -	29 9 5
S.—Incidental Expenses - - - - - -	500 – –	354 8 4	145 11 8	—
T.—Manufacturing Department - - - - -	- -	- -	*See* Note at foot.	—
U.—Farm and Garden - - - - - -	- -	- -		
£.	40,185 – –	36,954 14 7	3,363 1 2	132 15 9
Deduct Deficit - - - - - - - - -			132 15 9	
Net Surplus to be surrendered - - £.			3,230 5 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	2,000 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	1,811 12 5 (*a*)

(*a*) Including 1,650 *l.* 3 *s.* 8 *d.*, the excess of Receipts on Manufacturing Department and Farm and Garden, below.

Note—

	Receipts.	Payments.	Excess of Receipts to be paid to the Exchequer.
	£. s. d.	£. s. d.	£. s. d.
Manufacturing Department - - - - -	5,302 1 9	4,201 17 1	1,100 4 8
Farm and Garden - - - - - - -	1,522 – 11	972 1 11	549 19 –
£.	6,824 2 8	5,173 19 –	1,650 3 8

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 33.—GOVERNMENT PRISONS AND DEPARTMENT OF THE REGISTRAR OF HABITUAL CRIMINALS, IRELAND—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus upon this Sub-head was caused by vacancies on the Office Staff.

B. C.—The Annual Expenditure under these Sub-heads is uncertain, and could not be estimated more closely.

D.—This Deficit was caused by a portion of the previous year's Salary having been paid in this financial year, in accordance with Treasury sanction.

E.—The annual Expenditure under this Sub-head is variable, and could not be estimated closely.

F. G. H.—The Surplus upon each of these Sub-heads was caused by vacancies which existed in the Staff of Prison Officers during portions of the year.

I.—An increase in the contract prices of some articles of provisions during the year caused this Deficit, which the Treasury authorised being defrayed out of the Surplus on other Sub-heads.

J.—A quantity of old and worn clothing was repaired and issued to the prisoners for wear during the summer portion of the year. By this means a smaller supply of new clothing than had been estimated became necessary, and a Surplus was caused upon the Sub-head.

K.—It was found desirable to have a quantity of bedding specially made with distinctive marks, but the arrangements for this purpose could not be completed in sufficient time to admit of the bedding being supplied and paid for until the following year. Hence a Surplus arose upon this Sub-head.

L. M. N. O. P. Q.—The Surplus upon each of these Sub-heads has been caused by the number of prisoners in custody having been less than that for which provision had been made.

R.—This Deficit was caused by the number of children during the year being greater than had been estimated. The Treasury sanctioned the Deficit being defrayed out of the Surplus on other Sub-heads.

S.—The annual Expenditure under this Sub-head is variable, and could not be closely estimated.

T. U.—No sum was voted for under these Sub-heads. *See* Note at foot on other side.

The Surplus of 3,986 *l.* 16 *s.* 2 *d.*, shown on the Account of the Vote "Government Prisons and Department of the Registrar of Habitual Criminals, Ireland," for the year ended 31st March 1873, has been surrendered.

William Lamb,
Secretary, &c.

J. Barlow, Director of Convict Prisons,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 33.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the following Sub-heads, the Expenditure has exceeded the Estimate, by the Sums undermentioned, viz.:—

	£.	*s.*	*d.*
D.—Salaries, Registrar's Office - - - - - -	17	–	–
I.—Victualling for Convicts - - - - - -	86	6	4
R.—Maintenance of Children of Convict Parentage -	29	9	5

2. The Grant did not include any sums for the Manufacturing Department and Farm and Garden. The profits of these services, amounting together to 1,650 *l.* 3 *s.* 8 *d.*, have been paid to the Exchequer.

3. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 3,230 *l.* 5 *s.* 5 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	40,185	–	–
Expenditure - - - - - - - - -	36,954	14	7
Net Surplus - - - £.	3,230	5	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 34.

COUNTY PRISONS AND REFORMATORIES IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COUNTY PRISONS and REFORMATORIES (IRELAND), in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
County and Borough Prisons:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Maintenance of Prisoners in County and Borough Gaols	*8,523 – –	8,627 18 11	–	104 18 11
A[2].—Maintenance of Prisoners under 34 & 35 Vict. c. 25 (Supplemental)	649 – –	649 10 6	–	– 10 6
A[3].—Payments to Prison Officers and other Expenses in respect of above Act (Supplemental)	458 – –	457 19 –	– 1 –	—
Reformatories and Industrial Schools:				
B.—Salaries, Inspector's Office	502 – –	821 14 3	–	319 14 3
C.—Travelling Expenses, Inspector's Office	200 – –	189 2 2	10 17 10	—
D.—Incidental Expenses, Inspector's Office	20 – –	20 3 5	–	– 3 5
E.—Maintenance of Juvenile Offenders	†16,705 – –	16,704 8 3	– 11 9	—
F.—Maintenance in Industrial Schools	‡53,306 – –	53,306 5 11	–	– 5 11
£.	80,363 – –	80,777 2 5	11 10 7	425 13 –
Deduct Surplus				11 10 7
Net Deficit to be voted £.				414 2 5

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	400 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	821 8 3 §

* Including a Supplementary Vote of 1,023 *l.* † Including a Supplementary Vote of 514 *l.* ‡ Including a Supplementary Vote of 1,256 *l.*

§ This sum includes 23 *l.* 15 *s.* 11 *d.* collected in the year 1871–72, and also 24 *l.* 3 *s.* 1 *d.* collected in 1872–73, which sums were abated by the collectors for agency, and not paid into the Exchequer until 1873–74.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Under-estimated.

A[2].—Fraction.

A[3].—There would have been an excess of expenditure amounting to 4 *s.* 10 *d.* had an order for a gratuity of 5 *s.* 10 *d.* been drawn by one of the prison officers, but it not having been so drawn, the surplus of 1 *s.* occurs.

B.—An increase of 200 *l.* to the inspector's salary, and also the salary of a second clerk, which were not anticipated at the time of the preparation of the Estimate.

C. and E.—Over-estimated.

D. and F.—Under-estimated.

The Surplus of 1,404 *l.* 13 *s.* 1 *d.*, shown on Account of the Vote "County Prisons, Ireland," for the year ended 31st March 1873, has been surrendered.

Dublin Castle, 8 July 1874.

Thomas H. Taylor.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 34.

COUNTY PRISONS AND REFORMATORIES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure under the following Sub-heads has exceeded the Amounts provided in the Estimates by the undermentioned Sums, viz.:—

COUNTY AND BOROUGH PRISONS.

	£.	s.	d.
A.—Maintenance of Prisoners in County and Borough Gaols	104	18	11
A^2.—Maintenance of Prisoners under 34 & 35 Vict. c. 25	–	10	6

REFORMATORIES AND INDUSTRIAL SCHOOLS.

B.—Salaries, Inspector's Office	319	14	3
D.—Incidental Expenses	–	3	5
F.—Maintenance in Industrial Schools	–	5	11

2. Two additional Sub-heads, in relation to which a Supplementary Estimate was laid before the House of Commons on 12th March 1874, have been included in the Account of this Grant, namely—

A^2.—Maintenance of Prisoners under 34 & 35 Vict. c. 25.

A^3.—Payments to Prison Officers, and other expenses in respect of the above Act.

3. There is, as shown by the Account, a Net Expenditure beyond the Grant, amounting to 414 *l.* 2 *s.* 5 *d.*, for which a Vote will be required.

	£.	s.	d.
Grant	80,363	–	–
Expenditure	80,777	2	5
Net Deficit	£. 414	2	5

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the DUNDRUM CRIMINAL LUNATIC ASYLUM, in the Year ended 31st March 1875, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	1,516 – –	1,423 4 5	92 15 7	—
B.—Victualling and Rations	2,500 – –	2,687 1 –	– – –	187 1 –
C.—Clothing and Uniform	558 – –	513 13 6	74 6 6	—
D.—Medicines and Surgical Instruments	45 – –	41 – 5	3 19 7	—
E.—Escort and Conveyance	20 – –	21 17 7	– – –	1 17 7
F.—Farm and Garden	440 – –	435 8 11	4 11 1	—
G.—Incidental Expenses	200 – –	190 3 4	9 16 8	—
£.	5,309 – –	5,312 9 2	185 9 5	188 18 7
Deduct Surplus				185 9 5
Net Deficit to be voted			£.	3 9 2

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	—
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	11 12 1

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Expended no more.

B.—The actual number of patients during the year was greater than that for which we estimated, besides which, there was an increase in the price of bread.

C.—Expended no more.

D.—Expended no more.

E.—It is impossible to estimate exactly the probable amount of expenditure under this sub-head, as the number of transfers vary very considerably.

F.—Expended no more.

G.—Expended no more.

The Surplus of 161 *l.* 7 *s.* 5 *d.*, shown on the Account of the Vote for "Dundrum Criminal Lunatic Asylum, Ireland," for the year ended 31st March 1873, has been surrendered.

Frederick MacCabe,
Resident Physician and Governor, Accounting Officer.

30 October 1874.

Geo. W. Hatchell

James Matthews,
Clerk of the Asylum, Clerk in charge of the Accounts.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 35.

DUNDRUM CRIMINAL LUNATIC ASYLUM, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure charged against Sub-heads B. and E. has exceeded the Estimates by the following Sums, viz:—

	£.	*s.*	*d.*
B.—Victualling and Rations	187	1	–
E.—Escort and Conveyance	1	17	7

2. There is, as shown by the Account, a Net Expenditure of 3*l.* 9*s.* 2*d.* beyond the Grant, for which a Vote of Parliament will be required.

	£.	*s.*	*d.*
Grant	5,309	–	–
Expenditure	5,312	9	2
Net Deficit	£. 3	9	2

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 36.

FOUR COURTS, MARSHALSEA, DUBLIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the FOUR COURTS, MARSHALSEA, DUBLIN, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,918 – –	1,854 15 –	63 5 –	—
B.—Uniform Clothing	40 – –	44 – 6	- -	4 – 6
C.—Victualling	260 – –	179 12 9	80 7 3	—
D.—Soap, Scouring, &c., &c.	40 – –	20 19 5	19 – 7	—
E.—Medicines	40 – –	25 – 7	14 19 5	—
F.—Incidental Expenses	62 – –	54 16 2	7 3 10	—
£.	2,360 – –	2,179 4 5	184 16 1	4 – 6
Deduct Deficit			4 – 6	
Net Surplus to be surrendered £.			180 15 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1873–74	65 4 6
Amount of Extra Receipts paid into Exchequer same period	63 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—An insufficient sum estimated for.

3 December 1874.

John F. Teeling,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 36.

FOUR COURTS, MARSHALSEA, DUBLIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Sub-Head B.—"Uniform Clothing."

1. UNDER this Sub-Head are included charges for Uniform Clothing supplied to a messenger and to a watchman, amounting to 10 *l.* 15 *s.* 6 *d.*

As in the Parliamentary Estimates (p. 276) provision for Uniform Clothing is distinctly confined to "Hatchmen and Storekeeper," application was made to the Accountant for the authority of the Treasury for incurring the above charge against this Vote. The Accountant has not, however, furnished that authority; and I am therefore unable to report the above sum as admissible against this Grant.

2. By deducting the sum of 10 *l.* 15 *s.* 6 *d.*, the Expenditure for "Uniform Clothing" will be 33 *l.* 5 *s.* instead of 44 *l.* 6 *d.*, and there will be a Surplus of 6 *l.* 15 *s.*, instead of a Deficit of 4 *l.* 0 *s.* 6 *d.*, under this Sub-Head of the Grant.

3. By the abatement made in the preceding paragraph, the total Expenditure will be 2,168 *l.* 8 *s.* 11 *d.*, instead of 2,179 *l.* 4 *s.* 5 *d.*, and there will be a Net Surplus to be surrendered to the Exchequer of 191 *l.* 11 *s.* 1 *d.*, instead of a Net Surplus of 180 *l.* 15 *s.* 7 *d.*, as shown by the Appropriation Account, which should accordingly stand as follows:—

	£.	*s.*	*d.*
Grant - - - - - - - - -	2,360	–	–
Expenditure - - - - - - - -	2,168	8	11
Net Surplus - - -	£. 191	11	1

Exchequer Extra Receipts.

4. The Estimated Amount of Extra Receipts payable to the Exchequer was 120 *l.*, the insertion of which in the Appropriation Account has been omitted.

Surplus on the Vote for the Year ended 31st March 1873.

5. The Surplus on the Vote for the year 1872–73, amounting to 25 *l.* 14 *s.*, has been surrendered to the Exchequer, although the Accountant has omitted to notice such surrender on the Appropriation Account.

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

VOTE 37.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS LEGAL CHARGES (IRELAND), in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Revising Barristers	420 – –	420 – –	—	—
B.—Process Servers, Civil Bill Courts	8,300 – –	8,250 15 –	49 5 –	—
B*.—Remuneration to Judges of Civil Bill Courts for additional duties under Act 33 & 34 Vict. c. 46, s. 63	23,725 – –	23,684 1 3	40 18 9	—
MAGISTRATES:				
C.—Salaries	29,700 – –	28,815 19 1	884 – 11	—
D.—Personal and Travelling Expenses	6,000 – –	5,287 16 2	712 3 10	—
E.—Allowances	12,189 – –	11,611 6 11	577 13 1	—
£.	80,334 – –	78,069 18 5		—
Surplus to be surrendered £.			2,264 1 7	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Over-estimated.

B*.—Savings caused by non-payment of Salaries during vacancies.

C., D., E.—Chiefly from the non-appointment of temporary Magistrates, when vacancies occurred.

The Surplus of 696 *l.* 7 *s.* 4 *d.*, shown on Account of the Vote "Miscellaneous Legal Charges Ireland," for the year ended 31st March 1873, has been surrendered.

Dublin Castle, 8 July 1874.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in charge of Account.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 37.

MISCELLANEOUS LEGAL CHARGES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. AN Additional Sub-head.—B[a]. "Remuneration to Judges of Civil Bill Courts for Additional Duties under Act 33 & 34 Vict. c. 46, sect. 63," has been included in the Account for this Grant; and a Supplementary Estimate of the Expenditure was laid before the House of Commons on 9th July 1873.

2. There is a Surplus on the Grant, as shown by the Account, amounting to 2,264 *l.* 1 *s.* 7 *d.*, which will have to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	80,334	–	–
Expenditure	78,069	18	5
Surplus	£. 2,264	1	7

CIVIL SERVICE ESTIMATES—CLASS III.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class III. has fallen short of the Grants for the Year 1873-74.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 111,322 *l.* –*s.* 1 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Law Charges, England	98,075	95,491 6 6	2,583 13 6	—	4,000 – –	5,754 12 11
2	Criminal Prosecutions, Sheriffs' Expenses, &c.	190,275	182,516 11 9	7,758 8 3	—	20 – –	21 13 –
3	Court of Chancery, England	172,278	169,464 1 –	2,813 19 –	—	26,000 – –	31,573 7 9
4	Common Law Courts, England	61,837	61,654 8 –	182 12 –	—	1,720 – –	4,581 2 5
5	London Bankruptcy Court	39,658	39,657 10 7	– 9 5	—	5,000 – –	9,540 – 8
6	County Courts	437,984	421,937 7 1	16,046 12 11	—	363,000 – –	349,397 11 2
7	Courts of Probate and Divorce	91,424	89,617 – 2	1,806 19 10	—	—	—
8	Admiralty Court Registry	12,499	11,802 19 1	696 – 11	—	—	874 10 –
9	Land Registry Office	5,350	5,352 7 6	—	2 7 6	6 – –	1 6 1
10	Police Courts, London and Sheerness	13,993	13,857 9 4	135 10 8	—	17,000 – –	17,622 3 5
11	Metropolitan Police	229,982	229,990 6 7	—	8 6 7	—	—
12	Police, Counties and Boroughs, Great Britain	351,500	345,667 16 3	5,832 3 9	—	—	—
13	Convict Establishments in England and the Colonies	454,593	474,703 16 1	—	20,110 16 1	15,000 – –	31,231 11 11
14	County Prisons, &c., Great Britain	108,820	96,438 15 8	12,381 4 4	—	—	—
15	Reformatory and Industrial Schools, Great Britain	223,000	216,132 7 8	6,867 12 4	—	10,000 – –	14,830 13 6
16	Broadmoor Criminal Lunatic Asylum, England	30,492	30,697 5 –	—	205 5 –	4,150 – –	5,923 6 10
17	Miscellaneous Legal Charges, England	18,559	18,558 15 –	– 5 –	—	—	—
18	Criminal Proceedings, Scotland	67,290	65,342 7 9	1,947 12 3	—	—	1 3 7
19	Courts of Law and Justice, Scotland	57,754	55,153 6 8	2,600 13 4	—	18,500 – –	14,775 10 6
20	Register House Departments, Edinburgh	31,113	30,216 16 6	896 3 6	—	400 – –	916 8 8
21	Prisons and Judicial Statistics, Scotland	23,793	23,507 – 10	285 19 2	—	2,700 – –	3,663 10 9
22	Law Charges and Criminal Prosecutions, Ireland	100,231	99,132 14 5	1,098 5 7	—	—	—
23	Court of Chancery, Ireland	45,050	43,944 15 3	1,105 4 9	—	—	—
24	Common Law Courts, Ireland	28,552	27,603 3 8	948 16 4	—	8 – –	11 14 1
25	Court of Bankruptcy, Ireland	8,161	8,116 7 10	44 12 2	—	—	—
26	Landed Estates Court, Ireland	12,931	12,553 2 11	377 17 1	—	5,250 – –	5,564 19 11
27	Court of Probate, Ireland	11,663	12,762 16 9	—	1,099 16 9	—	—
28	Admiralty Court Registry, Ireland	2,075	2,035 – 9	39 19 3	—	—	—
29	Registry of Deeds, Ireland	16,150	16,008 16 5	141 3 7	—	—	—
30	Registry of Judgments, Ireland	3,120	3,112 17 7	7 2 5	—	—	—
31	Dublin Metropolitan Police	139,967	135,117 17 8	4,849 2 4	—	43,000 – –	48,813 1 7
32	Constabulary of Ireland	1,137,479	1,081,446 18 2	56,032 1 10	—	34,000 – –	34,052 13 10
33	Government Prisons, &c., Ireland	40,185	36,954 14 7	3,230 5 5	—	2,000 – –	1,811 12 5
34	County Prisons and Reformatories, Ireland	80,363	80,777 2 5	—	414 2 5	400 – –	821 8 3
35	Dundrum Criminal Lunatic Asylum, Ireland	5,309	5,312 9 2	—	3 9 2	—	11 12 1
36	Four Courts Marshalsea, Dublin	2,360	2,168 8 11	191 11 1	—	120 – –	65 4 6
37	Miscellaneous Legal Charges, Ireland	80,334	78,069 18 5	2,264 1 7	—	—	—
	TOTAL £.	4,434,199	4,322,876 19 11	133,166 3 7	21,844 3 6	552,274 – –	581,860 19 10
	NET SURPLUS £.			111,322. –. 1.		More than Estimated £.	29,586. 19. 10.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1875.

CIVIL SERVICE ACCOUNTS, 1873–74.

CLASS IV.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS IV., for the Year ended the 31st of March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.

PUBLIC EDUCATION, ENGLAND AND WALES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, ENGLAND and WALES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Office in London:				
A.—Salaries	39,265 – –	40,119 5 –	– –	854 5 –
B.—Incidental Expenses	540 – –	725 14 2	– –	185 14 2
Inspection:				
C.—Salaries	45,865 – –	45,073 11 11	791 8 1	—
D.—Travelling Allowances	29,352 – –	28,409 17 9	942 2 3	—
ELEMENTARY SCHOOLS.				
E.—Unexpired Pensions	440 – –	395 – –	45 – –	—
F.—Annual Grants for Day and Evening Scholars	959,641 – –	972,723 1 3	– –	13,082 1 3
G.—Grants to School Boards, under Act 33 & 34 Vict. c. 75, s. 97	1,000 – –	207 11 3	792 8 9	—
H.—Building and Furnishing of School Premises	105,000 – –	70,352 17 8	34,647 2 4	—
NORMAL SCHOOLS.				
I.—Annual Grants to Training Colleges	90,390 – –	92,187 5 11	– –	1,797 5 11
K.—Organization of Districts, &c., under Act 33 & 34 Vict. c. 75	28,110 – –	18,579 3 1	9,530 16 11	—
£.	1,299,603 – –	1,268,773 8 –	46,748 18 4	15,919 6 4
Deduct Deficit			15,919 6 4	
Net Surplus to be surrendered £.			30,829 12 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer	20 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	171 – 2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 1.—PUBLIC EDUCATION, ENGLAND AND WALES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Excess was caused by the appointment of an additional Senior Examiner, for whose salary provision had not been made, and by the pressure of work, necessitating the employment of a larger number of Writers than had been estimated for.

B.—The cost of the annual examination of Students and Teachers at Christmas was in excess of the Estimate, in consequence of the unusually large number of persons who presented themselves for examination.
The cost of advertising Schemes prepared by the Endowed Schools Commissioners was also under-estimated.

C.—This Saving is due, in part, to the full number of Inspectors and Inspectors' Assistants not having been required during the year, and, in part, to the retirement of two Senior Inspectors, the vacancies caused by the promotion of their successors being filled at the lower rate of pay allowed to Inspectors on their first appointment.

D.—This Saving is due (1), to a smaller number of Inspectors and Inspectors' Assistants having been employed than was estimated for; (2), to an over-estimate for the travelling expenses of the Inspector of Music and his assistants.

E.—Two pensions were not paid until after the close of the financial year.

F.—The Estimate of the average number of scholars upon whom Grants may be paid during the financial year is based upon data furnished by the results of Inspection, which are brought up to the end of August in each year.
It thus becomes necessary, first to calculate the probable average number of children in attendance for a year ending the 31st August (the year of Inspection), and then to extend the calculation for a year, to end seven months later, viz., the financial year ending the 31st March following:—

	In Day Schools.	In Evening Schools.
The estimated attendance for the 12 months ending 31st August 1874 (*the year of Inspection*), was - - - - - - -	1,483,135	66,388
The actual numbers were - - - - -	1,482,480	45,953
The estimate for the *Financial Year* ending 31st March 1874 was - - - - -	1,557,910	66,388
The actual average number of children in attendance in schools to which grants were paid was - - - - - - -	1,550,773	46,585

Comparing the average number of Day Scholars, 1,550,773, in schools to which Grants were paid in the financial year 1873-74, with the number, 1,392,939, in schools to which Grants were paid in 1872-73, the increase, viz., 157,834, was at the rate of 11·33 per cent.
The deficiency upon this section of the Sub-head was caused by the rate of grant per Day Scholar in attendance having been 3½ *d.* in excess of the sum at which it was estimated.
The rate of grant actually paid in the year to 31st August 1872, was 11 *s.* 9¾ *d.*; it was estimated that a rise of 2¼ *d.* would take place during the following financial year, but the increase reached 5¾ *d.*, and brought the rate to 12 *s.* 3½ *d.*, as against an estimate of 12 *s.*
The Estimate for Evening Scholars was taken at the average number in attendance during the year ending 31st August 1872, but the numbers decreased throughout the period for which the Estimate provides, and thus caused a saving upon the Grants to such scholars.
The decrease in the number of Evening Scholars appears to have been arrested between the 31st August 1873 and the 31st March 1874, for in the year ending 31st August 1873 the number in attendance was 45,956, whilst in the year ending 31st March 1874 the average number in schools to which Grants were paid was 46,585.
This is shown, further, by the decrease in the average number in schools to which Grants were paid in the financial year 1873-74, being 4,553, as compared with a decrease of 17,069 in the year of Inspection ending the 31st August 1873.
The rate of Grant per Evening Scholar was estimated at 7 *s.* 6 *d.*; it reached 7 *s.* 9 *d.*

Civil Service Estimates—Class IV.—*continued.*

Vote 1.—Public Education, England and Wales—*continued.*

G.—It is impossible to foretell, with any degree of accuracy, the number of School Boards that may claim an extra grant under Section 97 of the Act of 1870.

During the year ending the 31st March 1874 only four Boards preferred claims under that section of the Act.

H.—In previous years I have explained how impossible it is to frame a close Estimate for this service, owing to the extent to which the amount payable is subject to causes over which the Department has but a partial control.

In explanation of the present Saving I can only state (*a*), that the Estimate was based upon the amount of the awards for Building Grants outstanding on the 31st December 1872, to which was added a small sum for Grants awarded subsequent to that period, a certain per-centage of which would be claimed before the close of the financial year; and (*b*), that the claims preferred by the promoters were, from various causes, for which the Department is in no sense responsible, much less than had been anticipated.

I.—This Deficiency was caused (*a*), by the Managers of the Colleges having, in several instances, accommodated a greater number of Students they had at first signified their intention of doing; (*b*), by the recognition of a Training College for Women at Oxford after the Estimates had been prepared; and (*c*), by an under-estimate of the cost of maintenance.

K.—This Saving is due to the following causes: (1), a smaller number of Inspectors of Returns was employed than was estimated for; (2), by the Act of 1873 the cost of publications of notices in school districts (which had previously been defrayed out of public monies) was thrown upon the local funds; and (3), the examination of the results of the preliminary inquiry into the sufficiency or deficiency of the school accommodation of the country, which necessarily preceded the publication of the notices setting forth the decision of the Department, could not be proceeded with so rapidly as had been expected.

The Surplus of 238,481 *l.* 14 *s.* 2 *d.*, shown upon the Account of the Vote for "Public Education, Great Britain," for the year ended the 31st March 1873, has been surrendered.

Education Department,
27 November 1874.

Francis R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 1.

PUBLIC EDUCATION, ENGLAND AND WALES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THERE have been excesses of expenditure over the Estimate on the following Sub-heads, viz. :—

A.—Salaries, Office in London, 854*l.* 5*s.*

B.—Incidental Expenses, Office in London, 185*l.* 14*s.* 2*d.*

F.—Annual Grants for Day and Evening Scholars, Elementary Schools, 13,082*l.* 1*s.* 3*d.*

I.—Annual Grants to Training Colleges, 1,797*l.* 5*s.* 11*d.*

The Net Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 30,829*l.* 12*s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	1,299,603	-	-
Expenditure - - - - - - - -	1,268,773	8	-
Net Surplus - - - -	£. 30,829	12	-

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SCIENCE and ART, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—ADMINISTRATION of SCIENCE and ART DEPARTMENT:				
1. Salaries of Staff	5,590 – –	4,483 5 6	1,106 14 6	—
B.—SCHOOLS of SCIENCE and ART:				
1. Science	34,000 – –	32,960 6 3	1,039 13 9	—
2. Naval Architecture	310 – –	546 17 8	- -	236 17 8
3. Salaries of National Art Training School	1,800 – –	1,942 1 11	- -	142 1 11
4. Maintenance of Students	2,800 – –	2,513 17 5	286 2 7	—
5. Schools for the Labouring Poor	11,500 – –	13,074 17 –	- -	1,574 17 –
6. Artizans attending Night Classes	16,600 – –	15,568 14 –	1,031 6 –	—
7. National Scholarships, &c.	1,500 – –	1,499 – –	1 – –	—
8. Local Secretaries	1,000 – –	1,140 15 7	- -	140 15 7
9. Preparation of Papers, &c., for Examinations.	5,600 – –	5,685 11 6	- -	85 11 6
10. Inspection and Examination	11,350 – –	10,847 9 3	502 10 9	—
11. Local Committees	3,300 – –	3,292 9 –	7 11 –	—
12. Prizes	7,000 – –	8,057 2 7	- -	1,057 2 7
13. Scholarships	800 – –	700 10 –	99 10 –	—
14. Grants for Examples	5,000 – –	4,713 19 2	286 – 10	—
15. Building Grants	2,000 – –	1,643 2 6	356 17 6	—
C.—EXPENSES of PURCHASES, CIRCULATION, &c:				
1. Salaries	1,437 – –	1,216 1 –	220 19 –	—
2. Science Divisions	1,500 – –	1,421 13 1	78 6 11	—
3. Works of Art	8,500 – –	8,499 – 6	– 19 6	—
4. Reproductions of Works of Art	2,500 – –	2,869 3 4	- -	369 3 4
5. Hire of Specimens	750 – –	252 13 2	497 6 10	—
6. Photographing Art Objects	1,600 – –	880 10 6	719 9 6	—
7. Specimens	250 – –	250 – –	—	—
8. Exchange of Works	250 – –	198 14 10	51 5 2	—
9. Art Library	2,500 – –	2,499 1 8	– 18 4	—
10. Preparation, &c., of Catalogues	2,500 – –	2,489 11 10	10 8 2	—
11. Carriage and Materials, &c.	2,500 – –	2,536 19 5	- -	36 19 5
D.—SOUTH KENSINGTON MUSEUM:				
1. Salaries	7,246 – –	6,753 11 3	492 8 9	—
2. Occasional Professional Assistance	1,000 – –	372 13 6	627 6 6	—
3. Police	6,250 – –	5,980 14 5	269 5 7	—
4. Furniture, Fittings, and Materials	5,830 – –	9,515 9 3	- -	3,685 9 3
5. Artizans, Cleaners, Labourers, &c.	8,920 – –	8,821 10 2	98 9 10	—
6. Heating and Lighting	9,150 – –	8,889 9 10	260 10 2	—
E.—SERVICES common to the SEVERAL DIVISIONS:				
1. Temporary Clerks, Assistant, &c.	7,800 – –	8,089 2 7	- -	289 2 7
2. Attendants and Messengers, &c.	10,500 – –	9,764 16 10	735 3 2	—
3. Travelling	7,500 – –	7,492 18 10	7 1 2	—
4. Incidental Expenses	1,500 – –	1,158 15 7	341 4 5	—
Carried forward £.	200,133 – –	198,622 10 11	9,128 9 11	7,618 – 10

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	200,133 - -	198,622 10 11	9,128 9 11	7,618 - 10
F.—BRANCH MUSEUM (BETHNAL GREEN):				
1. Salaries, Wages, &c. - - - - -	1,830 - -	2,137 16 4	- -	307 16 4
2. Travelling - - - - - - -	120 - -	121 5 9	- -	1 5 9
3. Incidents - - - - - - -	100 - -	27 14 4	72 5 8	—
4. Police - - - - - - - -	1,550 - -	1,600 13 8	- -	50 13 8
5. Heating, Lighting, Cleaning, &c. - -	1,500 - -	1,160 4 3	339 15 9	—
6. Fittings, Materials, &c. - - - -	320 - -	317 17 3	2 2 9	—
7. House Rent - - - - - - -	150 - -	108 - -	42 - -	—
G.—SCHOOL of MINES, and the GEOLOGICAL MUSEUM, JERMYN STREET:				
1. Salaries and Wages - - - - -	5,063 - -	4,719 4 6	343 15 6	—
2. Police - - - - - - - -	400 - -	427 3 4	- -	27 3 4
3. Purchase of Specimens, Models, Books, &c.	1,300 - -	1,298 14 -	1 6 -	—
4. Prizes and Scholarships - - - -	700 - -	598 4 9	101 15 3	—
5. Furniture, Fittings, &c. - - - -	500 - -	455 - 2	44 19 10	—
6. Heating and Lighting - - - -	700 - -	700 6 4	- -	- 6 4
7. Travelling - - - - - - -	100 - -	100 - -	—	—
8. Incidental Expenses - - - -	350 - -	268 10 11	81 9 1	—
H.—EDINBURGH MUSEUM:				
1. Salaries and Wages - - - - -	3,562 - -	3,097 12 7	464 7 5	—
2. Occasional Assistance - - - -	300 - -	158 8 11	141 11 1	—
3. Police - - - - - - - -	520 - -	457 11 10	62 8 2	—
4. Purchase of Specimens, Books, Reproductions, &c.	2,000 - -	2,689 - 1	- -	689 - 1
5. Fittings, Repairs, &c. - - - -	2,200 - -	2,199 4 2	- 15 10	—
6. Cleaning and Materials - - - -	150 - -	111 8 3	38 11 9	—
7. Travelling - - - - - - -	200 - -	199 16 -	- 4 -	—
8. Incidental Expenses - - - -	300 - -	150 19 11	149 - 1	—
I.—ROYAL DUBLIN SOCIETY:				
1. Salaries and Wages - - - - -	1,358 - -	1,353 4 1	4 15 11	—
2. Printing and Stationery - - - -	460 - -	451 11 1	8 8 11	—
3. Incidental Expenses - - - -	400 - -	398 19 9	1 - 3	—
4. Police - - - - - - - -	50 - -	69 18 2	- -	19 18 2
J.—BOTANIC GARDENS (DUBLIN):				
1. Salaries and Wages - - - - -	1,598 - -	1,581 14 -	16 6 -	—
2. Incidental Expenses, Purchase of Plants, &c.	555 - -	553 1 8	1 18 4	—
K.—LEINSTER LAWN (DUBLIN):				
1. Wages - - - - - - - -	200 - -	199 19 11	- - 1	—
L.—MUSEUM of NATURAL HISTORY (DUBLIN):				
1. Salaries and Wages - - - - -	1,057 - -	1,062 1 4	- -	5 1 4
2. Purchase of Specimens - - - -	580 - -	579 12 2	- 7 10	—
3. Incidental Expenses - - - -	20 - -	20 10 -	- -	- 10 -
4. Police - - - - - - - -	20 - -	22 3 4	- -	2 3 4
Carried forward - - - £.	230,346 - -	228,020 3 9	11,047 15 5	8,721 19 2

Civil Service Estimates—Class IV.—*continued.*

Vote 2.—Science and Art Department for the United Kingdom—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	230,346 – –	228,020 3 9	11,047 15 5	8,721 19 2
M.—Library (Dublin):				
1. Salaries and Wages - - - - -	757 – –	723 15 3	33 4 9	—
2. Purchase of Books - - - - -	700 – –	690 9 7	9 10 5	—
3. Index Catalogue - - - - -	200 – –	7 15 11	192 4 1	—
4. Incidental Expenses - - - -	50 – –	33 17 9	16 2 3	—
N.—Royal College of Science (Dublin):				
1. Salaries and Wages - - - - -	4,570 – –	4,370 19 10	199 – 2	—
2. Purchase of Specimens, Books, Apparatus, &c.	900 – –	899 11 11	– 8 1	—
3. Laboratories - - - - - -	100 – –	99 14 7	– 5 5	—
4. Prizes and Scholarships, and Examinations	950 – –	810 4 –	139 16 –	—
5. Incidental Expenses - - - -	463 – –	321 10 9	141 9 3	—
O.—Royal Hibernian Academy:				
Grant in Aid - - - - - -	300 – –	300 – –	—	—
P.—Royal Zoological Society of Ireland:				
Grant in Aid - - - - - -	500 – –	500 – –	—	—
Q.—Geological Survey of the United Kingdom:				
England:				
1. Salaries - - - - - - -	11,546 – –	10,574 9 10	971 10 2	—
2. Travelling - - - - - -	1,550 – –	1,546 19 –	3 1 –	—
3. Incidental Expenses - - - -	250 – –	249 4 –	– 16 –	—
Scotland:				
4. Salaries - - - - - - -	3,015 – –	2,866 19 11	148 – 1	—
5. Travelling - - - - - -	550 – –	336 8 –	213 12 –	—
6. Incidental Expenses - - - -	220 – –	194 – 1	25 19 11	—
Ireland:				
7. Salaries - - - - - - -	4,366 – –	4,124 17 –	241 3 –	—
8. Travelling - - - - - -	970 – –	968 2 9	1 17 3	—
9. Incidental Expenses - - - -	200 – –	149 9 1	50 10 11	—
£.	262,503 – –	257,788 13 –	13,436 6 2	8,721 19 2
Deduct Deficit - - - - -			8,721 19 2	
Net Surplus to be surrendered - - - £.			4,714 7 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer for 1873-74 - - -	7,000 – –
Net Amount of Extra Receipts realised during 1873-74, and paid over to the Exchequer -	3,988 9 9

The Surplus of 6,991 *l.* 7 *s.* 6 *d.*, shown upon the Account of the Vote for the "Science and Art Department," for the year ended 31st March 1873, has been surrendered.

The Treasury have sanctioned the excesses on the various Sub-heads.

Thomas A. Bowler,
Book-keeper.

Examined,
Edw. Harris.

Norman MacLeod,
Accounting Officer.

Explanation of the Causes of Variation between Expenditure and Grant.

A. 1.—This saving was caused by the retirement of the late Secretary on the 22nd May 1873, and a vacancy on the staff.

B. 1.—The expenditure under this head depending on the results of the examinations, can only be estimated approximately.

B. 2.—This excess was caused by some payments estimated for in 1872–73 having to be made subsequently; a corresponding saving appearing in the previous year's Vote.

B. 3.—This excess was caused by the appointment of an additional Instructor in the schools.

B. 4.—This saving was caused by the number of eligible students not having been so large as was anticipated.

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

B. 5.—This excess was caused by the advance made by the children in the level of attainment having been greater than was anticipated.
B. 6.—The expenditure under this head depending on the results of the examinations, can only be estimated approximately.
B. 7.—Casual saving.
B. 8.—This Sub-head was under-estimated.
B. 9.—Same observation.
B. 10.—This saving was caused by a vacancy and changes in the staff.
B. 11.—Casual excess.
B. 12.—This excess was caused by its being found necessary to keep prizes in stock ready for issue.
B. 13.—Casual saving, the expenditure depending on the success of the students.
B. 14.—The demands for examples fell short of what was expected.
B. 15.—This grant is dependent upon local action.
C. 1.—This saving was caused by a vacancy on the staff, and from the services of another officer not being required to the extent estimated for.
C. 2.—Casual saving.
C. 3.—Same observation.
C. 4.—This excess was caused by some works having been completed sooner than was anticipated.
C. 5.—This service cannot be closely estimated for.
C. 6.—This saving was caused by the postponement of certain work ordered.
C. 7.—Nil.
C. 8.—Casual saving.
C. 9.—Same observation.
C. 10.—Same observation.
C. 11.—Casual excess.
D. 1.—This saving was caused by the retirement of the late Director on the 22nd May 1873, and the abolition of a keepership.
D. 2.—Professional assistance was not needed to such an extent as had been anticipated.
D. 3.—This saving was caused by the transfer of the charges for certain attendants that were included in this Estimate to that of E. 2.
D. 4.—This excess was caused by the removal of the Royal College of Chemistry, &c. to South Kensington.
D. 5.—Casual saving.
D. 6.—This saving was caused by the fall in the price of fuel.
E. 1.—This excess was caused by the transfer of the pay of certain writers who were estimated for under E. 2.
E. 2.—*See* preceding observation.
E. 3.—Casual saving.
E. 4.—This service can only be estimated for approximately.
F. 1.—Under-estimated.
F. 2.—Casual excess.
F. 3.—This service can only be estimated for approximately.
F. 4.—This excess was caused by more Police being required in consequence of additions to the collections.
F. 5.—This saving was caused by the fall in the price in fuel, and the consumption of gas having been over-estimated.
F. 6.—Casual saving.
F. 7.—This saving was caused by cheaper apartments having been obtained than were estimated for.
G. 1.—This saving was caused principally by the office of Director of the Royal School of Mines not having been filled up.
G. 2.—Insufficiently estimated for; the precise increase of pay not having been known when the Estimates were prepared.
G. 3.—Casual saving.
G. 4.—This saving was caused by some of the Students not availing themselves of the full amount of Laboratory Practice to which they were entitled.
G. 5.—This saving was caused by some additional fittings for the Metallurgical Laboratory estimated for not having been made.
G. 6.—Casual excess.
G. 7.—Nil.
G. 8.—Casual saving both in advertising and in other incidental expenses.
H. 1.—This saving was caused by vacancies on the staff.
H. 2.—This saving was caused by the unexpected delay in finishing the new halls, which prevented the arrangement of specimens in them being proceeded with.
H. 3.—This saving was caused by the new halls not having been finished.
H. 4.—This excess was caused by the acquisition of certain specimens from the Vienna Exhibition not estimated for.
H. 5.—Casual saving.
H. 6.—This saving was caused by the new halls not having been finished.
H. 7.—Casual saving.
H. 8.—Same observation as to H. 6
I. 1.—Casual saving.
I. 2.—Same observation.
I. 3.—Same observation.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

I. 4.—This excess was caused by the pay of the Police having been raised subsequently to sending in the Estimate.
J. 1.—Casual saving.
J. 2.—Same observation.
K. 1.—Casual saving.
L. 1.—Casual excess.
L. 2.—Casual saving.
L. 3.—Casual excess.
L. 4.—Same observation.
M. 1.—This saving was caused by temporary vacancies on the staff.
M. 2.—Casual saving.
M. 3.—This saving was caused by the work not having been proceeded with. The amount has been re-voted in 1874–75.
M. 4.—Casual saving.
N. 1.—This saving was caused by changes in the staff.
N. 2.—Casual saving.
N. 3.—Same observation.
N. 4.—This saving was caused by prizes and scholarships not having been awarded to the extent anticipated.
N. 5.—This service can only be estimated for approximately.
O.—Nil.
P.—Nil.
Q. 1.—This saving was caused by vacancies on the staff.
Q. 2.—Casual saving.
Q. 3.—Same observation.
Q. 4.—This saving was caused by a vacancy on the staff
Q. 5.—This saving was caused by the Travelling Expenses of the Geologists having been less than was anticipated.
Q. 6.—Casual saving.
Q. 7.—This saving was caused by vacancies on the staff.
Q. 8.—Casual saving.
Q. 9.—Same observation.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 2.

SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Mr. Simkins's defalcations, 500 *l.* in reduction of.

1. WITH reference to paragraph 4 of my Report on the Account for 1872–73, I have to observe that a payment of 500 *l.* has been made by the European Guarantee Association, and that the amount has been brought to account in reduction of the balance outstanding in respect of Mr. Simkins's defalcations.

Indian castings, unvouched payment for.

2. Under Sub-head C. 4, I have to observe that a payment 649 *l.* 3 *s.* 6 *d.* has been made on account of castings taken in India. For this payment no regular voucher has been produced to me, but as the Auditor of the Account in the India Office has certified that the charge has been included in the Secretary of State's Cash Account, and has been duly examined and audited at the India Office, I have admitted the payment in this Account as a charge against the Vote.

Gas, re-payments for, not brought to account as Exchequer Extra Receipts.

3. Under Sub-head D. 6, I have to observe that certain payments have been brought to account for gas consumed at the "practices" of the Albert Hall Musical Society, which take place in the Lecture Theatre at South Kensington. These payments would, in my opinion, be more properly brought to credit as Exchequer Extra Receipts, but the Committee of Council on Education have not acquiesced in my view in this matter.

The annexed Correspondence has taken place on this subject.

A., B., C.

4. Under

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 2.—SCIENCE AND ART DEPARTMENT FOR THE UNITED KINGDOM—*continued.*

4. Under Sub-head F. 5, I have to observe that there has been no re-credit to the Vote on account of gas used by Messrs. Spiers & Pond, at Bethnal Green; and also that owing, as it is stated, to an omission to obtain a licence, no rent has been claimed from Messrs. Spiers & Pond, prior to 1st July 1873, for the refreshment-room occupied by them in the Bethnal Green Museum.

Spiers & Pond, Bethnal Green, no re-payments on account of gas and rent of refreshment-room.

5. There has been an expenditure in excess of the Grant under some Sub-heads, for which Treasury sanction has been obtained, but on comparison of these Excesses with the savings on other Sub-heads, there is, as shown by the Account, a Net Surplus of 4,714 *l.* 7 *s.*

Net Surplus.

	£.	s.	d.
Grant - - - - - - - - - - -	262,503	–	–
Expenditure - - - - - - - - - -	257,788	13	–
Net Surplus - - -	£. 4,714	7	–

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir, Exchequer and Audit Department, 5 March 1874.

WITH reference to the reply which has been received to Query 42, on the Account of the Science and Art Department, for the year 1873–74, I am directed by the Comptroller and Auditor General to observe that it is a principle in Appropriation Accounts that credits to the Vote are limited to sums which have been recovered within the financial year, on account of disallowances or over-payments in the same year, or adjustment of charges by transfer, &c.

Under this practice the sums received from the Albert Hall Choral Society, and which are the subject of the Query, should, the Comptroller and Auditor General considers, be transferred to the credit of Exchequer Extra Receipts.

I have, &c.
(signed) *H. Treherne.*

The Accounting Officer,
Science and Art Department.

(B.)

Science and Art Department, London, S.W.,
Sir, 14 March 1874.

I AM directed by the Lords of the Committee of Council on Education to acknowledge the receipt of Mr. Treherne's letter of the 5th instant (No. 399), in which it is observed that, "it is a principle in Appropriation Accounts that credits to the Vote are limited to sums which have been recovered within the financial year, on account of disallowances or over-payments in the same year, or adjustment of charges by transfer, &c."

In reply, I am to refer to the Report of the Comptroller and Auditor General on the Accounts of this Department for 1868–69, paragraph 5, and to point out that the payment by the Royal Albert Hall Amateur Orchestral Society is not in the nature of a fee, but a re-payment of money advanced for gas; the Orchestral Society having had the use of the Lecture Theatre on the express understanding that their occupation of it should entail no expense on the Departmental Vote. Their Lordships are, therefore, of opinion that the amount which has been recovered within the year from the Royal Albert Hall Amateur Orchestral Society for gas, has been properly placed to the credit of the Vote.

I have, &c.
(signed) *Norman MacLeod.*

The Comptroller and Auditor General,
Exchequer and Audit Department, Somerset House.

(C.)

Sir, Exchequer and Audit Department, 17 March 1874.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of your letter of the 14th instant, on the subject of certain payments by a Society for the use of gas in the Lecture Theatre, which have been credited to the Science and Art Vote. A reference is made in your letter to the 5th paragraph of the Comptroller and Auditor General's Report on the Account for the year 1868–69, but, as in his opinion, the subject of that paragraph, and the case now under question, are not analogous, it will remain for him to bring the subject under the consideration of the Committee of Public Accounts, if he is correct in assuming that the opinion expressed in your letter is to be taken as the final expression of the views of the Committee of Council on Education.

I have, &c.
(signed) *H. Treherne.*

The Accounting Officer,
Science and Art Department.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 3.

BRITISH MUSEUM.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BRITISH MUSEUM, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	51,815 – –	51,087 5 –	727 15 –	—
B.—Police	1,770 – –	1,754 – 8	15 19 4	—
C.—Stationery	250 – –	193 18 3	56 1 9	—
D.—Purchases and Acquisitions	24,640 – –	52,959 8 3	– –	1,319 8 3
Ditto - Supplementary Grant for the purchase of the Castellani Collection of Antiquities	27,000 – –			
E.—Bookbinding, Preparing, &c.	10,517 – –	10,510 10 1	6 9 11	—
F.—Printing Catalogues, &c.	4,190 – –	3,057 16 5	1,132 3 7	—
G.—Warming, Ventilating, and Fire-extinguishing Apparatus	1,381 – –	1,312 3 6	68 16 6	—
H.—Furniture and Fittings	7,484 – –	7,477 10 10	6 9 2	—
I.—Incidental Expenses	914 – –	881 14 –	32 6 –	—
	129,961 – –	129,234 7 –	2,046 1 3	1,319 8 3
Deduct Credit in aid of the Estimate, viz.:—				
Dividends on 30,000 *l.* Reduced 3 per Cent. Annuities, directed by 26 Geo. 2, c. 22, s. 48, to be applied in aid of the Salaries and Expenses of the British Museum	900 – –	900 – –	—	—
£.	129,061 – –	128,334 7 –	2,046 1 3	1,319 8 3
Deduct Deficit			1,319 8 3	
Net Surplus to be surrendered £.			726 13 –	

	£. s. d.
Estimated Amount of Extra Receipts payable to Her Majesty's Exchequer	920 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	1,008 7 11

Memorandum.—The amount unexpended of the Grant for the British Museum for 1872–73, viz., 1,809 *l.* 15 *s.* 8 *d.*, was adjusted by a corresponding amount being retained in the Exchequer from the British Museum Grant for 1873–74.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The sum provided in the Estimates under this Sub-Head as "remuneration to persons not on the Museum Establishment," for the preparation of catalogues of the collections was not expended to the extent of the saving, owing to the fact that the progress made by the cataloguers in their work was not so great as was anticipated when the Estimates were framed.

B., C.—Variation between Estimated and Actual Expenditure.

D.—Excess caused, first, by expenditure on the excavations in Assyria under the direction of Mr. George Smith; and, second, by the purchase of a collection of drawings executed by the late Mr. John Wykeham Archer. (Treasury Letters, 11th November 1873, and 25th February 1874.)

E.—Variation between Estimated and Actual Expenditure.

F.—A similar explanation to that offered under Sub-Head A. (above), with this difference, that Sub-Head has reference to the preparation of the catalogues; this, to the printing.

G.—A bill for providing additional fire-posts was not paid within the financial year, through the late period at which the account was rendered by the tradesman.

H., I.—Variations between Estimated and Actual Expenditure.

Exchequer Extra Receipts.—Excess of amount received over amount estimated is due chiefly to an increased sale of the Museum guide books and other publications.

British Museum,
21 October 1874.

J. Winter Jones,
Principal Librarian and Secretary,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 3.

BRITISH MUSEUM.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Grant under Sub-Head D.

2. A sum of 27,000 *l.* appears in the Account for the purchase of Greek and Roman Antiquities (Castellani Collection), a Supplementary Estimate for which was presented to Parliament on the 9th July 1873, and the amount was included in the Consolidated Fund (Appropriation) Act for the year ended 31st March 1874.

3. The Net Surplus to be surrendered is, as shown by the Account, 726 *l.* 13 *s.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	129,061	–	–
Expenditure - - - - - - - -	128,334	7	–
Net Surplus - - -	£. 726	13	–

VOTE 4.

NATIONAL GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	3,051 – –	3,050 – –	1 – –	—
B.—Travelling	150 – –	3 15 –	146 5 –	—
C.—Agency	150 – –	– –	150 – –	—
D.—Purchase of Pictures	1,500 – –	1,500 – –	—	—
E.—Police	1,994 – –	1,992 16 8	1 3 4	—
F.—Incidental Expenses	700 – –	685 11 –	14 9 –	—
£.	7,545 – –	7,232 2 8		—
Surplus to be surrendered – – – £.			312 17 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	160 – –
Amount of Extra Receipts realised in the Year 1873–4, and paid over to Exchequer	208 14 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—Only a short journey undertaken, towards the close of the year.

C.—No foreign agents employed this year.

The Surplus of 353 *l.* 6 *s.* 4 *d.*, shown on the Account of the Vote for the "National Gallery," for the year ended 31st March 1873, has been surrendered.

6 November 1874.

R. N. Wornum,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 4.

NATIONAL GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. A SUM of 1,500 *l.* appears in this Account for the purchase of a picture by Montegna, a Supplementary Estimate for which was presented to Parliament on the 9th July 1873, and included in the Consolidated Fund (Appropriation) Act for the year, to 31st March 1874.

2. There is a Surplus on the Grant to be surrendered to the Exchequer, as shown by the Account, amounting to 312 *l.* 17 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	7,545	–	–
Expenditure - - - - - - - - -	7,232	2	8
Surplus - - -	£. 312	17	4

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 5.

NATIONAL PORTRAIT GALLERY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL PORTRAIT GALLERY, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
OFFICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	866 – –	853 4 –	12 16 –	—
B.—Travelling	24 – –	25 2 2	–	1 2 2
C.—Incidental Expenses	20 – –	7 15 9	12 4 3	—
GALLERY:				
D.—Purchase of Pictures, Cleaning, and Cost of Frames	750 – –	755 19 7	–	5 19 7
E.—Police	100 – –	103 10 8	–	3 10 8
F.—Incidental Expenses	240 – –	254 1 8	–	14 1 8
£.	2,000 – –	1,999 13 10	25 – 3	24 14 1
Deduct Deficit			24 14 1	
Net Surplus to be surrendered £.			– 6 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Less writing and copying was required during the year than had been anticipated.

B.—It is impossible to estimate accurately the necessary expenditure under this Sub-head.

C.—Same as B.

D.—A small excess, which hardly appears to call for remark.

E.—Same as B.

F.—Same as B.

The Surplus of 27 *l.* 6 *s.* 7 *d.*, shown on the Account of the Vote for the "National Portrait Gallery," for the year ended 31st March 1873, has been surrendered.

20 November 1874.

George Scharf,
Keeper and Secretary, Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 5.

NATIONAL PORTRAIT GALLERY.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Expenditure has exceeded the Grant under Sub-Heads B., D., E., and F.

2. There is, as shown by the Account, a Net Surplus on the Grant to be surrendered to the Exchequer, amounting to 6 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	2,000	–	–
Expenditure - - - - - - - - - -	1,999	13	10
Net Surplus - - -	£. –	6	2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 6.

LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION, in the Year ended 31st March 1874.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Society - - - - - - -	1,000 – –	1,000 – –	—	—
B.—Meteorological Committee of Royal Society -	10,000 – –	10,000 – –	—	—
C.—Royal Geographical Society - - - -	500 – –	500 – –	—	—
D.—Royal Society of Edinburgh - - - -	300 – –	300 – –	—	—
E.—Royal Academy of Music - - - -	500 – –	500 – –	—	—
F.—Irish Academy of Music - - - - -	150 – –	150 – –	—	—
£.	12,450 – –	12,450 – –	—	—

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer - - Nil.

REMARKS UPON EXPENDITURE AND GRANT.

A., C., D., E., and F.—These Societies have given to the Treasury assurances, supported by Statements of Account, that the Grants-in-Aid made to them have been properly expended.

B.—Vouchers in support of the Expenditure of the Meteorological Committee have been submitted for examination by the Comptroller and Auditor General, in accordance with the arrangements detailed in the correspondence printed with the Report on the Appropriation Account for 1872-73. (*See* page 251, of Civil Service Appropriation Accounts for 1872-73, being Parliamentary Paper 29, of 1874.)

R. E. Welby,
Accounting Officer.

VOTE 6.

LEARNED SOCIETIES AND SCIENTIFIC INVESTIGATION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is a Grant-in-Aid, and, consequently, the Vote and Expenditure are equal.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	12,450	–	–
Expenditure - - - - - - - - -	12,450	–	–

2. In pursuance of the arrangement alluded to in my Report on the Account, 1872-73, I have to state, that the Accounts and Vouchers of the Cash Account of the Royal Society for Meteorological purposes, for the year 1873-74, have been examined under my directions, and I submit the following statement of the Expenditure:—

METEOROLOGICAL COMMITTEE OF ROYAL SOCIETY.

EXPENDITURE, 1873-74.

Office:	£.	*s.*	*d.*
Salaries and Wages - - - - - - - -	1,275	12	3
Rent, Fuel, Gas, Furniture, &c. - - - -	645	9	10
Postage, Printing, and other Contingencies - -	171	13	3
Land Meteorology:			
Expenses at Observatories and Computations - -	3,506	6	3
Telegraphy, Inspections, Issue of D. W. Charts, Computations, &c. - - - - - - - - -	2,184	9	4
Ocean Meteorology:			
Salaries, Computations, Care of Instruments, &c. -	1,455	4	2
Supply and Return of Instruments, &c. - - -	757	6	2
	£. 9,996	1	3

VOTE 7.

UNIVERSITY OF LONDON.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the UNIVERSITY of LONDON, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages	2,576 – –	2,470 10 11	105 9 1	—
B.—Examiners	5,080 – –	5,050 10 –	29 10 –	—
C.—Exhibitions, Scholarships, &c.	1,630 – –	1,573 2 11	56 17 1	—
D.—Law Expenses	20 – –	– –	20 – –	—
E.—Incidental Expenses	375 – –	618 18 4	– –	243 18 4
£.	9,681 – –	9,713 2 2	211 16 2	243 18 4
Deduct Surplus				211 16 2
Net Deficit to be Voted £.				32 2 2

	£. s. d.	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer		4,000 – –
Amount of Extra Receipts actually realised within the Year		4,469 4 4
Amount of Extra Receipts paid over to Exchequer	3,766 9 4	
" " in hands of Paymaster General on 31st March 1874, and on its way to the Exchequer	702 15 –	
		4,469 4 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—There was added at the Treasury, to make even pounds	2 2 4
The office of Assistant Registrar was vacant for two months	83 6 8
The post of Office-keeper was vacant for four months, less a few days	38 7 1
Extra wages saved	7 13 –
Gross Saving	131 9 1
Increase of wages to Junior Messenger (Treasury Letter, 1st March 1873)	26 – –
Net Saving £.	105 9 1

B.—This saving is wholly under the item of "Contingent Examiners."

C.—This saving is entirely due to the circumstance that certain prizes, &c. were not awarded during the year, in default of candidates of sufficient merit to receive them.

D.—No law expenses have been incurred during the year.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 7.—UNIVERSITY OF LONDON—*continued.*

E.—Upon the ordinary items of this Sub-head there has been a saving of 27 *l.* 9 *s.* 9 *d.* On the other hand, the microscopes provided for in the Estimate for the year 1872–73, but not delivered within that year (*see* the last Appropriation Account), have become a charge upon this year's Vote to the amount of 162 *l.* 6 *s.* 7 *d.* A further sum of 99 *l.* 1 *s.* 6 *d.*, out of an expenditure of 100 *l.* sanctioned by the Treasury (*see* Minutes of Senate, 13th March 1873), has been spent upon the Library, together with 10 *l.*, the unexpended balance of 25 *l.*, also sanctioned by the Treasury (*see* Minutes of Senate, 26th March 1873) to cover the cost of preparing the first draft of the catalogue. Treasuary authority for applying the savings under Sub-heads A., B., C., and D., towards meeting the excess under Sub-head E., and for incurring extra expenditure upon microscopes, is inclosed herewith.

EXPLANATION showing how the Balance on the Grant included in the Appropriation Account of the University of London for the Year 1872–73 has been adjusted.

The Appropriation Account for 1872–73 exhibited a saving of 235 *l.* 3 *s.* 7 *d.*, and the Paymaster General has been authorised to surrender that amount to the Exchequer.

16 May 1874. *William B. Carpenter,*
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE expenditure has exceeded the Estimate under Sub-Head E.

2. The fees received from Graduates are paid over to the Exchequer as Extra Receipts, and are in no way subject to the disposal of the Senate.

3. Of the Extra Receipts realised during the year 1873–74, a sum of 702 *l.* 15 *s.*, stated to have been "on its way to the Exchequer on the 31st March 1874," was paid over to the Exchequer in April 1874.

4. There is a Net Deficit of 32 *l.* 2 *s.* 2 *d.*, as shown by the Account, for which sum a Vote will be required.

	£.	*s.*	*d.*
Grant - - - - - - - - - -	9,681	–	–
Expenditure - - - - - - - - -	9,713	2	2
Net Deficit - - -	£. 32	2	2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 8.

ENDOWED SCHOOLS COMMISSION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ENDOWED SCHOOLS COMMISSION, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Establishment - - - -	6,202 – –	6,199 11 4	2 8 8	—
B.—Assistant Commissioners—Salaries - -	3,500 – –	3,500 – –	—	—
C.— Ditto - - ditto - - Personal Allowances	524 – –	506 5 10	17 14 2	—
D.—Occasional Assistant Commissioners - -	650 – –	479 1 –	170 19 –	—
E.—Law Charges - - - - - - -	1,957 – –	1,944 19 8	12 – 4	—
F.—Incidental Expenses - - - - -	300 – –	299 7 5	– 12 7	—
£.	13,133 – –*	12,929 5 3		—
Surplus to be surrendered - - - £.			203 14 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to the Exchequer - - - - -	10 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer -	22 7 1

* Including Supplementary Estimate of 4,038 *l.*, in consequence of the extension of the powers of the Commission for one year from the 31st December 1873.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Casual difference between estimate and expenditure.

C.—This Saving is due to a slight over-estimate of the average cost of the Travelling Expenses of the Assistant Commissioners.

D.—The services of Occasional Assistant Commissioners were not required so frequently as had been anticipated.

E.—Casual difference between estimate and expenditure.

F.— Ditto - - - ditto.

The Surplus of 2,691 *l.* 19 *s.* 8 *d.*, shown upon the Account of the Vote for the "Endowed Schools Commission," for the Year ended 31st March 1873, has been surrendered.

Education Department,
27 November 1874.

Francis R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 8.

ENDOWED SCHOOLS COMMISSION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE amount originally voted for this Service was 9,095 *l.* only, but in consequence of the continuance of the Commission under 36 & 37 Vict. c. 87, a further amount of 4,038 *l.* was required, for which a Supplementary Estimate was presented to Parliament on 12th March 1874, and the amount was included in the Consolidated Fund (Appropriation) Act for the year ending 31st March 1875.

2. The Surplus to be surrendered is, as shown by the Account, 203 *l.* 14 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant	13,133	–	–
Expenditure	12,929	5	3
Surplus £.	203	14	9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 9.

PUBLIC EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, SCOTLAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
* ADMINISTRATION OFFICE IN LONDON.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
INSPECTION:				
A.—Salaries	8,105 — —	7,354 19 3	750 — 9	—
B.—Travelling Allowances	7,050 — —	6,173 15 10	876 4 2	—
C.—Poundage on Post Office Orders	558 — —	559 5 8	- -	1 5 8
ELEMENTARY SCHOOLS:				
D.—Grants to Elementary Schools	117,825 — —	114,728 11 9	3,096 8 3	—
E.—Unexpired Pensions	20 — —	20 — —	—	—
F.—Building and Furnishing School Premises	1,400 — —	2,291 2 2	- -	891 2 2
NORMAL SCHOOLS:				
G.—Annual Grants to Training Colleges	20,455 — —	19,649 7 7	805 12 5	—
£.	155,413 — —	150,777 2 3	5,528 5 7	892 7 10
Deduct Deficit			892 7 10	
Net Surplus to be surrendered £.			4,635 17 9	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer	11 9 11

* The cost of Administration beyond the Inspection of Schools is, for the present, included under Class IV., Vote No. 1, Sub-Head A.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving was caused (*a*) by the full number of Inspectors and Inspectors' Assistants not having been appointed until towards the close of the year, and (*b*) by the retirement of an Inspector, whose successor was paid at the lower rate of salary allowed to Inspectors on their first appointment.

B.—This Saving is due in part to the same causes as the saving under Sub-Head A., and in part to an over-estimate of the average cost of the Travelling Expenses of Inspectors and their Assistants.

C.—Under-estimated.

D.—The only explanation of which this Saving is susceptible is, that during a portion of the financial year 1873–74, the Grants were paid partly under the Scotch Code (1873), and partly according to the Code of 1860, whilst the Estimate was framed solely with reference to the terms upon which grants were offered by the latter code.

The following explanatory Note was appended to this Sub-head of the Estimate (*vide* page 331, Sub-head D.)

"The Estimate for 1873–74 has been framed under the terms of the Code of 1860, inasmuch as the rates and conditions according to which grants to schools in Scotland are for the future to be paid, have not yet been determined."

F.—This deficiency was caused by an under-estimate of the awards outstanding at the end of 1872, and by a few awards being claimed at a shorter interval than usually elapses between the date of the award and the claim. In the ordinary course, those awards would have been claimed in 1874–75, and therefore no provision was made for them in 1873–74.

G.—It was estimated, from returns furnished by the principals of the Colleges, that 334 men and 451 women would be in training during the year 1873, but the actual numbers were 320 and 430 respectively, and hence the Saving on this Sub-head.

Education Department,
27 November 1874.

Francis R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 9.

PUBLIC EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is the first Account that has been rendered for Public Education, Scotland, as a separately voted Service, the payments in respect of Education for Scotland having hitherto been included in the Education Vote for Great Britain.

2. Payments have been made in Excess of the Estimate under Sub-Heads C. and F.

3. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 4,635 *l.* 17 *s.* 9 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	155,413	-	-
Expenditure - - - - - - - - -	150,777	2	3
Net Surplus - - -	£. 4,635	17	9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 10.

BOARD OF EDUCATION, SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the BOARD of EDUCATION, SCOTLAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries - - - - - - - - -	4,510 – –	4,190 16 2	319 3 10	—
B.—Travelling Expenses - - - - -	800 – –	967 1 –	- -	167 1 –
C.—Law Expenses - - - - - -	250 – –	- -	250 – –	—
D.—Incidental Expenses - - - - -	50 – –	45 10 –	4 10 –	—
Parliamentary Returns - - - - -	- -	123 18 6	- -	123 18 6
£.	5,610 – –	5,327 5 8	573 13 10	290 19 6
Deduct Deficit - - - -			290 19 6	
Net Surplus to be surrendered - £.			282 14 4	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This saving is due (*a*) to the Accountant for Scotland not having been appointed until the 11th February 1874, whilst provision was made for his salary from an earlier date; (*b*) to the number of writers employed having been less than was thought probable; and (*c*) to no "Fees to Counsel" having been paid.

B.—This deficit was caused by the Board having found it necessary to send officers of inquiry into a greater number of parishes than had been calculated upon, for the purpose of verifying the reports of School Boards as to the sufficiency or deficiency of school accommodation in their districts.

C.—The Board found it unnecessary to incur legal expenses to any considerable extent; only one account has been forwarded to this department for payment, but it was not received in time to be paid during the year 1873–74.

D.—Casual difference between Estimate and Expenditure.

Parliamentary Returns.—The sum charged against this heading was incurred by the Board in the preparation of Returns for both Houses of Parliament, numbered 412.

Education Department,
27 November 1874.

Francis R. Sandford,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 10.

BOARD OF EDUCATION, SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THIS is the first Account that has been rendered for the Board of Education, Scotland.

2. There is an Expenditure in excess of the Estimate under Sub-head B.

3. A Sub-head, "Parliamentary Returns," which, although it clearly arises out of and is incidental to the service, was not contemplated in the Estimate presented to Parliament, has been introduced into the Account.

4. The Net Surplus to be surrendered is, as shown by the Account, 282*l.* 14*s.* 4*d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	5,610	–	–
Expenditure - - - - - - - - - -	5,327	5	8
Net Surplus - - - £.	282	14	4

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 11.

UNIVERSITIES, &c., IN SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for UNIVERSITIES, &c., in SCOTLAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—St. Andrew's University	2,105 – –	2,111 15 2	–	6 15 2
B.—Aberdeen University	3,811 – –	3,810 4 –	– 16 –	—
C.—Glasgow University	3,165 – –	3,177 19 8	–	12 19 8
D.—Edinburgh University	6,604 – –	6,603 17 8	– 2 4	—
E.—Edinburgh Observatory	823 – –	729 9 7	93 10 5	—
F.—Edinburgh Botanic Garden	1,750 – –	1,747 19 9	2 – 3	—
G.—Fees to Examiners of Burgh and Parochial Schoolmasters	170 – –	95 5 –	74 15 –	—
£.	18,428 – –	18,276 10 10	171 4 –	19 14 10
Deduct Deficit			19 14 10	
Net Surplus to be surrendered £.			151 9 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. and C.—The Excesses under these Sub-heads arise from the payment of arrears applicable to 1872–73.

B. and D.—These fractional differences arise from the Estimate having been in even pounds.

E.—This Saving arises from a vacancy in the office of Second Assistant Observer in the Edinburgh Observatory, and from there having been no claim for a portion of the Grant.

F.—The Expenses under this Sub-head are kept within the amount allowed.

G.—The Expenses under this Sub-head ceased when the Education (Scotland) Act, 1872, came into operation, and hence only a portion of the Grant was required.

The Surplus of 7 *l.* 19 *s.* 6 *d.*, shown on the Account of the Vote "Universities, &c., in Scotland," for the year ended 31st March 1873, has been surrendered.

Exchequer Chambers, Edinburgh,
18 November 1874.

Stair Agnew,
Queen's and Lord Treasurer's Remembrancer,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
J. W. Soady, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer
and Auditor General of Public Accounts.

VOTE 11.

UNIVERSITIES, &c., IN SCOTLAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-heads A. and C. the Estimate has been exceeded by the following sums, viz.:—

	£.	*s.*	*d.*
A.—St. Andrew's University	6	15	2
C.—Glasgow University	12	19	8

2. There is, as shown by the Account, a Net Surplus on the Grant of 151*l.* 9*s.* 2*d.* to be surrendered to the Exchequer.

	£.	*s.*	*d.*
Grant	18,428	–	–
Expenditure	18,276	10	10
Net Surplus	£. 151	9	2

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 12.

NATIONAL GALLERY, &c. SCOTLAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for "NATIONAL GALLERY, &c., SCOTLAND," in the Year ended 31st March 1874.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Annuity under Treaty of Union and Grant-in-Aid of the Torrie Collection - - - -	2,100 – –	2,100 – –	—	—

EXPLANATION of the Causes of Variation between Expenditure and Grant.

No variation. The Grant (2,000*l.* of which is derived from the Treaty of Union) is practically a Grant-in-Aid of the funds of the Board of Manufactures, which are applied in maintaining the Establishments in Edinburgh, belonging to Government, of the Royal Institution, the National Gallery of Scotland, the School of Art, and the Museum of the Society of Antiquaries, Scotland.

Board of Manufactures, Edinburgh, 14 October 1874.

B. F. Primrose,
Secretary and Accounting Officer.

VOTE 12.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No observation arises on this Account.

	£. s. d.
Grant - - - - - - - - - - - - - -	2,100 – –
Expenditure - - - - - - - - - - - - -	2,100 – –

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 13.

PUBLIC EDUCATION, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for PUBLIC EDUCATION, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
ADMINISTRATION.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—OFFICE IN DUBLIN:				
1. Salaries and Wages	17,618 – –	18,720 17 4	–	1,102 17 4
2. Rent	116 – –	115 7 6	– 12 6	—
3. Rates and Taxes	100 – –	67 13 4	32 6 8	—
4. Incidental Expenses	1,100 – –	1,102 16 2	–	2 16 2
B.—INSPECTION:				
1. Salaries	22,168 – –	21,817 2 4	350 17 8	—
2. Travelling and Personal Allowances, &c.	8,110 – –	9,864 4 6	–	1,754 4 6
C.—NORMAL ESTABLISHMENT:				
1. Salaries	1,840 – –	1,840 – –	—	—
2. Male Teachers, Training Department	3,035 – –	2,711 – 7	323 19 5	—
3. Female Teachers - ditto	2,601 – –	2,385 7 –	215 13 –	—
4. Books, Apparatus, &c.	250 – –	256 3 2	–	6 3 2
D.—MODEL SCHOOLS:				
1. Central Model School Department	4,187 – –	4,076 10 4	110 9 8	—
2. West Dublin - - ditto	1,202 – –	1,184 5 –	17 15 –	—
3. Glasnevin Industrial School	341 – –	308 3 11	32 16 1	—
4. Inchicore Railway Model National School	497 – –	472 16 8	24 3 4	—
5. District Model Schools	20,078 – –	19,081 5 6	996 14 6	—
6. Minor Model Schools	5,307 – –	5,116 18 3	190 1 9	—
7. Retiring Gratuities	1,000 – –	324 7 5	675 12 7	—
E.—NATIONAL SCHOOLS, &c.:				
1. Principal and Assistant Teachers	351,200 – –	341,172 3 4	10,027 16 8	—
2. Workmistresses	4,200 – –	3,859 3 8	340 16 4	—
3. Good Service Salaries	5,000 – –	5,057 13 9	–	57 13 9
4. Monitors	30,500 – –	27,266 1 4	3,233 18 8	—
5. Training Monitors, &c.	4,500 – –	4,332 10 4	167 9 8	—
6. Examination Travelling	1,500 – –	1,415 3 6	84 16 6	—
7. Gratuities to Teachers of Workhouse Schools	360 – –	361 7 –	–	1 7 –
8. Organising Teachers	900 – –	872 15 11	27 4 1	—
9. Retiring Gratuities	5,000 – –	5,200 9 5	–	200 9 5
10. Navigation Teachers	230 – –	153 – –	77 – –	—
11. Maritime Schools	50 – –	19 15 –	30 5 –	—
12. Incidental Expenses	50 – –	20 12 5	29 7 7	—
Carried forward £.	493,040 – –	479,175 14 8	16,989 16 8	3,125 11 4

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 13.—PUBLIC EDUCATION, IRELAND—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	493,040 - -	479,175 14 8	16,989 16 8	3,125 11 4
F.—AGRICULTURAL SCHOOLS:				
1. General Superintendence, &c. - - -	1,300 - -	1,446 1 -	- -	146 1 -
2. Albert Training Department - - -	1,509 - -	1,857 13 1	- -	348 13 1
3. Albert Model Farm and Garden - -				
4. Agricultural Schools - - - -	3,123 - -	3,827 10 8	- -	704 10 8
G.—BOOK AND SCHOOL APPARATUS DEPARTMENT:				
1. Wages - - - - - - - -	600 - -	611 14 -	- -	11 14 -
2. Books and Apparatus, &c. - -	40,000 - -	43,352 19 11	- -	3,352 19 11
H.—POUNDAGE:				
On Post Office Orders, for payment of Salaries to Teachers.	2,650 - -	3,048 15 1	- -	398 15 1
£.	542,222 - -	533,320 8 5	16,989 16 8	8,088 5 1
Deduct Deficit - - - - - - - - - -			8,088 5 1	
Net Surplus to be surrendered - - - £.			8,901 11 7	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	21,070 - -
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	24,050 - 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A. 1.—The increased expenditure was caused by the allowance to P. J. Keenan, Esq., C.B., Resident Commissioner, at the rate of 200*l.* per annum from date of his appointment (15th December 1871), in lieu of residence, &c. &c., sanctioned by Treasury Letter, 2201, dated 26th April 1873; an increase of 50 *l.* per annum to Law Adviser of the Board, sanctioned by Letter, 11,291, dated 25th July 1873, to the Chief Secretary for Ireland, and the employment of additional writers upon heavy Parliamentary work, extraordinary returns, &c., which of course could not have been anticipated.

A. 2.—Nil.

A. 3.—Over-estimated.

A. 4.—Nil.

B. 1.—The decrease arises from the retirement or death of Inspectors, and increments of salary estimated for, but not paid within the year.

B. 2.—An increased allowance for travelling was granted by Treasury Letter, 11,291, to the Chief Secretary for Ireland, dated 25th July 1873. There was also an increased expenditure caused by the employment of Inspectors out of their districts, holding results examinations, as it was necessary to complete these before the 31st March.

C. 1.—Nil.

C. 2, 3.—The diminution arises from a smaller attendance of Teachers in training.

C. 4.—Slightly under-estimated.

D. 1 to 4.—The saving arises chiefly from the amount of Results Fees estimated for not having been paid, and a small over-estimate.

D. 5, 6.—The apparent surplus arises partly from increments of salary accruing within the year not having been paid; from the appointment of Teachers to vacancies at lower salaries, and from the explanatory statement as to the deficit under Schedule F. 2, 3, 4, Agricultural Schools.

D. 7.—The saving arises from the fact that some Teachers in the Model Schools who were expected to retire, did not do so.

E. 1 to 12.—The expenditure under Sub-heads 3, 7, and 9, was under-estimated. There has been a considerable saving under all the other Sub-heads.

In estimating for so large a sum as 400,000 *l.*, comprising payments to more than 15,000 teachers and monitors with fluctuating salaries, it is impossible to calculate with absolute accuracy the amount required to be paid within the period of the account.

The total saving under these Sub-heads is 13,759 *l.* 4 *s.* 4 *d.*

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 13.—PUBLIC EDUCATION, IRELAND—*continued.*

F. 1.—The excess occurs in the travelling and personal expenses of the Agricultural Inspectors, and was caused by visits to 50 new and applicant schools within the year.

F. 2, 3, 4.—The General Superintendent states as follows:
In the spring of 1873 a large number of cattle was carried off by infectious pleuro-pneumonia, and the land had to be re-stocked during the year.
The explanation given for excess in the year 1872–73, applies to this year also, as it has not been found possible to separate with accuracy the literary from the agricultural expenditure in the Agricultural Institutions.—(*See* Note to D. 5.)
Arrangements have been made to separate these Accounts in future.

G. 1.—This excess arises from 53 Saturdays having been paid within the year, Saturday being pay-day.

G. 2.—This excess arises from an under-estimate, the sales to National Schools having largely increased. The amount estimated to be received during the year was 20,000 *l.*, whereas the amount actually realised and paid into the Exchequer was 22,161 *l.* 12*s.* 9 *d.*

H.—Five quarterly Accounts for poundage were paid to the Post Office within the year, three quarters' Accounts only having been paid in the previous year.

Note.—The several excesses on the Estimate were sanctioned by Treasury Letters, 16,784, dated 10th November 1874, and 14,002, dated 23rd October 1874.

The Surplus of 8,901 *l.* 11*s.* 7 *d.*, shown on Account of the Vote, "Public Education, Ireland," for the year ended 31st March 1874, has been surrendered.

Office of National Education, Dublin,
30 November 1874.

P. J. Keenan,
Accounting Officer.

Jas. Claridge,
Clerk in Charge of Accounts.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 13.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-head D. 5 is included an over-payment of 1 *l.* 3*s.* 11 *d.* on account of salaries in District Model Schools, admitted by the Accounting Officer. The surplus should consequently be 997 *l.* 18*s.* 5*d.*, and not 996 *l.* 14*s.* 6 *d.*, as shown by the Account.

2. The Accounting Officer has omitted to state that the Surplus on the Vote for 1872–73, viz., 25,620 *l.* 8*s.* 4*d.*, has been surrendered. The Surplus of 8,901 *l.* 11*s.* 7 *d.*, stated on the Account to have been surrendered, is the Surplus, as stated by the Accountant, for the year ended 31st March 1874.

3. Expenditure in excess of the Vote has been incurred under some Sub-heads, but after deducting the over-payment of 1 *l.* 3 *s.* 11 *d.*, referred to in paragraph 1, the total expenditure will be 533,319 *l.* 4 *s.* 6 *d.*, instead of 533,320 *l.* 8 *s.* 5 *d.*, and the Net Surplus to be surrendered will be 8,902 *l.* 15 *s.* 6 *d.*, not 8,901 *l.* 11 *s.* 7 *d.*, as shown by the Appropriation Account, which should accordingly stand as follows:—

	£.	*s.*	*d.*
Grant	542,222	–	–
Expenditure	533,319	4	6
Net Surplus	£. 8,902	15	6

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 14.

THE COMMISSIONERS OF EDUCATION IN IRELAND (ENDOWED SCHOOLS).

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EDUCATION (ENDOWED SCHOOLS), IRELAND, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salary of Secretary	450 – –	450 – –	—	—
B.—Travelling of Commissioner	30 – –	6 18 9	23 1 3	—
C.—Incidental Expenses	175 – –	152 16 –	22 4 –	—
£.	655 – –	609 14 9		—
Surplus to be surrendered £.			45 5 3	

Estimated Amount of Extra Receipts payable to the Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

	£. s. d.
A.—No variation.	
B.—Difference between amount granted and that paid to Commissioner for Travelling	23 1 3
C.—Difference between amount granted and that expended for Postage £. 2 4 –	
No Law Costs paid in year ended 31st March 1874 20 – –	
	22 4 –
£.	45 5 3

The Surplus, 31 *l.* 7 *s.* 8 *d.*, shown on the Account of the Vote "The Commissioners of Education in Ireland (Endowed Schools)," for the year ended 31st March 1873, has been surrendered. (*Vide* Monthly Account, sent 29th April 1874.)

8, Clare-street, Dublin,
30 November 1874.

Wm. Cotter Kyle, Secretary,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 14.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant is, as shown by the Account, 45 *l.* 5 *s.* 3 *d.*

	£. s. d.
Grant	655 – –
Expenditure	609 14 9
Surplus £.	45 5 3

VOTE 15.

NATIONAL GALLERY, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the NATIONAL GALLERY of IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries and Wages - - - - -	958 - -	938 7 4	19 12 8	—
B.—Purchase of Pictures - - - - -	1,000 - -	1,020 14 6	- -	20 14 6
C.—Travelling - - - - - - - -	150 - -	189 17 4	- -	39 17 4
D.—Incidental Expenses - - - - -	272 - -	305 10 8	- -	33 10 8
£.	2,380 - -	2,454 9 10	19 12 8	94 2 6
Deduct Surplus - - - - - -				19 12 8
Net Deficit to be voted - - - £.				74 9 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - -	33 15 7
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer -	20 8 4

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Saving of 19 *l.* 12 *s.* 8 *d.*, arose upon the salary of 40 *l.* provided for an additional porter for the New Room, the date of whose appointment only entitled him to draw salary for two months. It should have amounted to 33 *l.* 6 *s.* 8 *d.*, but the balance of 13 *l.* 14 *s.* was required for extra attendance and charing, consequent upon the opening of the Gallery at night, which was not provided for in the Estimate.

B.—This Excess of 20 *l.* 14 *s.* 6 *d.* was caused by the transfer, by direction of the Auditor General, of several items from Schedule D. to Schedule B., after the full amount granted under the former head had been expended.

C.—This Excess of 39 *l.* 17 *s.* 4 *d.* was incurred to enable the Director to take advantage of special opportunities which occurred during the year.

D.—This Excess of 33 *l.* 10 *s.* 8 *d.*, arose from an unusual expenditure upon the framing, glazing, and mounting of drawings, engravings, and photographs, consequent upon the preparation of the New Room.

Henry E. Doyle,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 15.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE Vote has been exceeded under Sub-heads B. and C.

Vote exceeded under B. and C.

2. Under Sub-head A. have been introduced payments amounting to 6 *l.* 13 *s.* 4 *d.* to a porter, who has not received a certificate of qualification from the Civil Service Commissioners, and whose situation is not included in Schedule B. of the Order in Council.

Payments to a porter who does not hold a certificate of Civil Service Commissioners.

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 15.—NATIONAL GALLERY, IRELAND—*continued.*

Recredits not considered in the Appropriation Account.

3. Under Sub-head D. the Accountant has omitted to give credit for sums amounting to 37 *l.* 18 *s.* 6 *d.*, and by this omission has caused his account to show a deficit of 33 *l.* 10 *s.* 8 *d.*, where a surplus of 4 *l.* 7 *s.* 10 *d.* should have appeared.

Exchequer Extra Receipts.

4. The amount of Exchequer Extra Receipts realized in the year 1873–74 and paid over to the Exchequer, amounted to 33 *l.* 15 *s.* 7 *d.* No amount was set down in the Estimates as the probable Receipts payable to the Exchequer.

Deficit for 1872–73.

5. The Accountant has omitted to state that the deficit on the account for the year ended 31st March 1873, viz., 106 *l.* 9 *s.* 11 *d.* was voted by Parliament on 7th August 1874. The amount was included in the Consolidated Fund (Appropriation) Act for the year ending 31st March 1875.

6. After deducting the sums referred to in paragraphs 2 and 3, viz.:—

	£.	*s.*	*d.*
Under Sub-head A. - - - - - - - - -	6	13	4
Under Sub-head D. - - - - - - - - -	37	18	6
	£. 44	11	10

Net Deficit.

from the Deficit stated by the Accountant, there will remain a Net Deficit of 29 *l.* 18 *s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - - - -	2,380	–	–
Expenditure - - - - - - - - - -	2,409	18	–
Net Deficit - - -	£. 29	18	–

VOTE 16.

ROYAL IRISH ACADEMY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the ROYAL IRISH ACADEMY, in the Year ended 31st March 1874.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Royal Irish Academy - - - - -	2,084 - -	2,084 - -	—	—

Dublin Castle,
29 May 1874.

T. H. Burke,
Accounting Officer.

Thomas H. Taylor,
Clerk in Charge of Accounts.

VOTE 16.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THOUGH the Vote for this service is of the nature of a Grant-in-Aid, yet, inasmuch as various items and amounts are specifically introduced in the Estimate as "Recommended by a Committee of the House of Commons in 1864," I called for, and have been furnished with, satisfactory evidence that the expenditure has been applied in accordance with that recommendation.

2. The Grant and Expenditure are, as shown by the Account, viz.:—

	£.
Grant - - - - - - - - - -	2,084
Expenditure - - - - - - - - -	2,084

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 17.

THE QUEEN'S UNIVERSITY IN IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S UNIVERSITY IN IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,168 – –	1,189 3 4	–	21 3 4
B.—Examiners' Stipends	1,261 – –	1,252 14 –	8 6 –	—
C.—Examiners' Expenses	724 – –	794 18 –	–	70 18 –
D.—Medals and Prizes	635 – –	635 5 –	–	– 5 –
E.—Incidental Expenses	148 – –	164 10 –	–	16 10 –
£.	3,936 – –	4,036 10 4	8 6 –	108 16 4
Deduct Surplus				8 6 –
Net Deficit to be voted £.				100 10 4

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	879 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	677 5 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Excess under Sub-head A. consists of two parts. The first part, amounting to 9 *l.* 14 *s.*, was an item paid within the year, but properly belonging to the previous year's expenditure. The rest of the Excess, amounting to 11 *l.* 9 *s.* 4 *d.*, was caused by its having been found necessary to employ a Boy Writer for more than the estimated time.

B.—The Saving under Sub-head B. is virtually 9 *l.* more than stated above, inasmuch as an expenditure of this amount, which had to be made within the year 1873–74, has reduced the expenditure of the next financial year by a like amount.

C.—The expenditure under Sub-head C. is liable to fluctuation, and depends on the number of days over which the several examinations extend. This is the cause of 27 *l.* 16 *s.* of the Excess in the present Account. The rest, amounting to 43 *l.* 2 *s.*, is a payment in 1871–72, disallowed by the Comptroller and Auditor General, but subsequently sanctioned by Treasury Letter, dated 14th April 1873, and allowed to be charged against the Vote of 1873–74.

D.—The expenditure under this Sub-head would have been 10 *l.* more were it not that one order for 10 *l.* was not paid till after the 30th June 1874, and therefore lapsed. The item is subject to fluctuation, and depends on the number of candidates that graduate with honours.

F.—There was virtually a Saving of 20 *l.* 6 *s.* under this Sub-head, but this has been converted into an apparent Deficit of 16 *l.* 10 *s.* by the following two items, viz., a payment of 16 *l.* 16 *s.* made within the year, but properly belonging to the expenditure of the preceding year; and, a payment of 20 *l.* in 1871–72, disallowed by the Comptroller and Auditor General, and afterwards sanctioned by Treasury Letter, dated 21st April 1873, and allowed to be charged against Vote for 1873–74.

If allowance were made for the items which, as above stated, more properly belong to preceding and following years, and if the order which lapsed under Sub-head D. were taken into account on the other side, the Excess in the present Account would be reduced to 11 *l.* 18 *s.* 4 *d.*

The Surplus of 31 *l.* 3 *s.* 1 *d.*, shown on the Account of the Vote for "The Queen's University in Ireland," for the year ended 31st March 1873, has been surrendered.

Dublin Castle,

G. Johnstone Stoney, M.A., F.R.S.,
Secretary to the University, and Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 17.

THE QUEEN'S UNIVERSITY IN IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in Excess of the Estimate under Sub-heads A., C., D., and E.

2. The Net Deficit on the Grant to be voted is, as shown by the Account, 100 *l.* 10 *s.* 4 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - -	3,936	–	–
Expenditure - - - - - - - -	4,036	10	4
Net Deficit - - - £.	100	10	4

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

VOTE 18.

QUEEN'S COLLEGES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the QUEEN'S COLLEGES, IRELAND, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—In aid of the Expenses, Queen's College, Belfast	1,000 – –	1,000 – –	—	—
B.— Ditto - ditto - - - Cork -	1,000 – –	1,000 – –	—	—
C.— Ditto - ditto - - - Galway	1,000 – –	1,000 – –	—	—
D.—In aid of the Augmentation of the Salaries of the Professors of the above-named Colleges - -	1,176 – –	1,163 16 3	12 3 9	—
£.	4,176 – –	4,163 16 3		—
Surplus to be surrendered - - - £.			12 3 9	

The correct Balance in the hands of the Paymaster General in respect of this Service, as shown by the Paymaster General's Statement, is 12 *l.* 3 *s.* 9 *d.*

W. Impey.

Explanation of the Cause of Variation between Expenditure and Grant.

D.—Vacancies.

Dublin Castle,
29 May 1874.

T. H. Burke.
Accounting Officer.

Thomas H. Taylor,
Clerk in Charge of Accounts.

VOTE 18.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant is, as shown by the Account, 12 *l.* 3 *s.* 9 *d.*

	£. s. d.
Grant - - - - - - - - - -	4,176 – –
Expenditure - - - - - - - - -	4,163 16 3
Surplus - - -	£. 12 3 9

CIVIL SERVICE ESTIMATES—CLASS IV.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class IV. has fallen short of the Grant for the Year 1873-74.

It will be seen, that the Net Surplus on all the Votes of this Class amounts to 50,655 *l.* 5 *s.* 6 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts, payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Public Education, England and Wales	1,299,603	1,268,773 8 -	30,829 12 -	- -	20 - -	171 - 2
2	Science and Art Department - -	262,503	257,788 13 -	4,714 7 -	- -	7,000 - -	3,988 9 9
3	British Museum - - - -	129,061	128,334 7 -	726 13 -	- -	920 - -	1,008 7 11
4	National Gallery - - - -	7,545	7,232 2 8	312 17 4	- -	160 - -	208 14 9
5	National Portrait Gallery - - -	2,000	1,999 13 10	- 6 2	—	—	—
6	Learned Societies, &c., Great Britain	12,450	12,450 - -	—	—	—	—
7	University of London - - -	9,681	9,713 2 2	- -	32 2 2	4,000 - -	4,469 4 4
8	Endowed Schools Commission - -	13,133	12,929 5 3	203 14 9	- -	10 - -	22 7 1
9	Public Education, Scotland - -	155,413	150,777 2 3	4,635 17 9	- -	- -	11 9 11
10	Board of Education, Scotland - -	5,610	5,327 5 8	282 14 4	—	—	—
11	Universities, &c. in Scotland - -	18,428	18,276 10 10	151 9 2	—	—	—
12	National Gallery, &c., Scotland - -	2,100	2,100 - -	—	—	—	—
13	Public Education, Ireland - -	542,222	533,319 4 6	8,902 15 6	- -	21,070 - -	24,050 - 9
14	Commissioners of Education in Ireland (Endowed Schools) - - -	655	609 14 9	45 5 3	—	—	—
15	National Gallery of Ireland - -	2,380	2,409 18 -	- -	29 18 -	- -	33 15 7
16	Royal Irish Academy - - -	2,084	2,084 - -	—	—	—	—
17	Queen's University in Ireland - -	3,936	4,036 10 4	- -	100 10 4	879 - -	677 5 -
18	Queen's Colleges, Ireland - -	4,176	4,163 16 3	12 3 9	—	—	—
	£.	2,472,980	2,422,324 14 6	50,817 16 -	162 10 6	34,059 - -	34,640 15 3
			NET SURPLUS - - -	£. 50,655 5 6		More than Estimated	£. 581 15 3

Exchequer and Audit Department,
15 January 1875.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS, 1873–74.

CLASS V.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS V., for the Year ended the 31st of March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.

DIPLOMATIC SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DIPLOMATIC SERVICES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d	£. s. d.	£. s. d.	£. s. d.
A.—Salaries of Ambassadors, &c., including Allowances for Rent	147,750 – –	151,019 – 1	–	3,269 – 1
B.—Salaries of Second and Third Secretaries, &c. &c.	23,093 – –	20,999 8 9	2,093 11 3	—
C.—Wages	4,500 – –	4,552 – 1	–	52 – 1
D.—Journeys on the Public Service	3,000 – –	3,964 15 11	–	964 15 11
E.—Couriers	3,500 – –	3,646 2 5	–	146 2 5
F.—Telegrams	2,000 – –	2,561 11 9	–	561 11 9
G.—Printing and Stationery	360 – –	319 6 5	40 13 7	—
H.—Postage	2,700 – –	2,482 9 11	217 10 1	—
I.—Fuel and Light	1,100 – –	1,091 – 1	8 19 11	—
K.—Extra Rent and Furniture	1,150 – –	924 16 4	225 3 8	—
L.—Law Charges	450 – –	500 18 8	–	50 18 8
M.—Relief to Distressed British Subjects	100 – –	57 8 10	42 11 2	—
N.—Incidental Expenses	3,500 – –	3,461 8 9	38 11 3	—
O.—Special Missions and Services	80,000 – –	89,823 5 10	–	6,112 5 10
Ditto - ditto - Supplementary Estimate	3,711 – –			
P.—Outfits	4,000 – –	2,451 – –	1,549 – –	—
£.	280,914 – –	287,854 13 10	4,216 – 11	11,156 14 9
Deduct Surplus				4,216 – 11
Net Deficit to be voted £.				6,940 13 10

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	14,800 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	16,251 17 10

Note.—The following Extra Allowances were paid from Public Funds to Members of the Diplomatic Service during the year 1873–74:—

	£. s. d.
To Her Majesty's Ambassador at Vienna, for Additional Expenses during the Exhibition there	1,600 – –
To Her Majesty's Ambassador at St. Petersburg, for Additional Expenses consequent on the Duke of Edinburgh's Marriage	1,500 – –
To the Secretary of Legation, Tehran, for Knowledge of Persian Language	70 2 2
To Oriental Secretary, Tehran, for - - - ditto - - - ditto	70 2 2
To a Second Secretary, Pekin, for Knowledge of Chinese Language	66 8 1
To Three Third Secretaries, for Knowledge of Public Law	145 2 2
To Clerk to the Mission in Morocco, an Allowance of 15*s.* per day while on a Journey on the Public Service	35 5 –

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The Surplus to be expected from lapses of salary, &c. having been absorbed by the deduction of 2,000 *l.*, made on that ground from the Estimate, the Sub-head now shows a Deficit, which is caused chiefly by a Special Allowance assigned to the Ambassador at Vienna during the Exhibition there; by an increased allowance for, and a change in the mode of paying, the Rent at St. Petersburg; and, by some disallowances on the previous year (which showed a Surplus on this Sub-head) having been allowed and charged.

B.—The Saving ordinarily arising from lapses of salary, &c., chargeable to this Sub-head, has been increased by the fact of the expenditure under the new scale of salaries for Second and Third Secretaries not having been so great as was anticipated.

C.—Observation not considered necessary.

D.—Attributable to some extent to the fact of the Travelling Expenses of Diplomatic Officers serving in China and Japan, although provided for under "Consular Services," being charged to this Sub-head. It is, however, very difficult, if not impossible, to estimate for this expenditure with precision.

E.—Same as C.

F.—It is impossible to estimate for this service with accuracy.

G.—Same as C.

H.—This expenditure appears to be decreasing gradually, as telegraphing comes more into vogue.

I.—Same as C.

K.—The expenditure proved less than was anticipated.

L.—Same as C.

M.—Same as F.

N.—Same as C.

O.—It is most difficult to estimate for this Sub-head with precision. The Deficit here shown is caused mainly by the expenditure of the Mission to Zanzibar having proved greater than was anticipated. A moiety of these expenses, however, will be recovered from the Government of India, and paid into the Exchequer.

P.—Same as F.

A Grant has been taken for 885 *l.* 7 *s.* 10 *d.*, the Deficit shown on the Account of the Vote "Diplomatic Services," for the year ended 31st March 1873.

Foreign Office,
30 November 1874.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 1.

DIPLOMATIC SERVICES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Excess on Sub-heads.

1. THERE is an Excess of Expenditure over the amount Voted on Sub-heads A., C., D., E., F., L., and O.

Stamps on appointments to Diplomatic Service.

A., B., C.

2. Sub-head B.—Salaries of Second Secretaries, &c.—The question having arisen as to whether members of the Diplomatic Service were, on their first appointment and subsequent promotion, liable to the operation of the Stamp Act, I submitted the matter to the Board of Inland Revenue. On receiving their reply (annexed), I at once communicated with the Accounting Officer of the Foreign Office, but up to the present time have received no answer to my letter, which I have appended to my Report.

Rent of Consulate charged to Diplomatic Vote.

3. Sub-head K.—Under this Sub-head is included a charge of 80*l.* per annum for the Rent of the Consulate at Tabreez. In explanation of this charge appearing against the Grant for Diplomatic Services, the Accounting Officer states that the authority for so charging the sum was contained in a Despatch from the Secretary of State, dated 24th June 1844, addressed to Her Majesty's Minister in Persia.

The amount having been provided in the Estimates for the present year, I have allowed the charge, but I am of opinion that the charge should in future be defrayed out of the Vote for Consular Services, administered by the Foreign Office, or out of that for Consular Buildings, administered by the Board of Works, as the Treasury shall think fit to decide.

Allowances to an acting Consul General charged to Diplomatic Vote.

4. Sub-head O.—Under this Sub-head are included the Travelling Expenses and Allowances, amounting to 742*l.* 8*s.* 8*d.*, granted to a Clerk of the Foreign Office whilst acting as Consul General in Egypt. The expenses of this service were directed by the Treasury to be defrayed out of the Sub-head "Special Missions and Services" of the Diplomatic Vote.

It seems to me, however, that as all other acting allowances paid to persons discharging the duties of Consuls during the absence of the latter from their posts are defrayed out of the Consular Vote, no sufficient reason has been assigned for departing from the ordinary practice in the present instance.

Extra payments to a Second Secretery.

5. The British Agent on the Washington Mixed Commission was also a Second Secretary in Her Majesty's Diplomatic Service, and as such has been paid the salary of his rank. In addition, he has, during the period of this Account, received as British Agent an allowance amounting to 412*l.*, which has been charged to the Sub-head of "Special Missions and Services."

Special Missions, Grants and Expenditure.

6. The following is a Statement showing the amounts provided for "Special Services and Missions," as compared with the sums actually expended:—

	Grant.			Expenditure.		
	£.	*s.*	*d.*	£.	*s.*	*d.*
North American Boundary Commission	50,000	–	–	50,081	2	3
Zanzibar Mission	12,000	–	–	19,490	1	3
Washington Mixed Commission	14,000	–	–	7,886	10	7
Geneva Arbitration, including Presents to Arbitrators	3,711	–	–	3,924	–	1
Danube Navigation Commission	3,000	–	–	1,993	15	6
French Treaty of Commerce	–	Nil	–	1,349	11	3
North American Fishery Commission	–	Nil	–	2,203	10	6
International Tonnage Commission	–	Nil	–	1,053	19	9
Miscellaneous, viz.:–						
Transfer of Island of San Juan	1,000	–	–	752	2	5
Allowance to Acting Consul in Egypt				742	8	8
Delagoa Bay Arbitration				15	16	–
Consular Tours of Inspection				239	–	2
Niger Expedition				91	7	5
£.	83,711	–	–	89,823	5	10

Net Deficit.

7. The Net Deficit to be voted is, as shown by the Account, 6,940*l.* 13*s.* 10*d.*

	£.	*s.*	*d.*
Grant	280,914	–	–
Expenditure	287,854	13	10
Net Deficit	£. 6,940	13	10

CIVIL SERVICE ESTIMATES.—CLASS V.—*continued.*

VOTE 1.—DIPLOMATIC SERVICES—*continued.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

(No. 434.)

Sir, Exchequer and Audit Department, 12 March 1874.

I AM directed by the Comptroller and Auditor General to request that he may be favoured with the opinion of the Honourable Commissioners of Inland Revenue upon the question whether the appointments, under Sign-manual, of Third Secretaries in Her Majesty's Diplomatic Service are liable to the provisions of the Stamp Act, and should bear an affixed stamp accordingly.

I am to add that the Comptroller and Auditor General desires to be also informed whether each successive appointment of members of the Diplomatic Service made under Sign-manual should in like manner be subjected to stamp duty.

I have, &c.
(signed) *H. Treherne.*

To the Secretary of
the Inland Revenue Department.

(B.)

(2397. S.—1874.)

Sir, Inland Revenue, 18 March 1874.

I HAVE laid before the Board of Inland Revenue Mr. Treherne's letter of the 12th instant (No. 434), and in reply to inquiries therein contained, I am directed to acquaint you that the appointments, under Sign-manual, of Third Secretaries in Her Majesty's Diplomatic Service are chargeable with stamp duty under the heading "Admission and Appointment or Grant by any writing, &c." in the Schedule to the Stamp Act, 1870, and further, that succeeding appointments of the same person to higher grades, if made by any writing, are similarly liable to duty.

I have, &c.
(signed) *A. A. Watts,*
pro Secretary.

To the Comptroller and Auditor General.

(C.)

(No. 481.)

Sir, Exchequer and Audit Department, 25 March 1874.

I AM directed by the Comptroller and Auditor General to request that you will transmit to this office for enrolment the appointments under Royal Sign-manual of the gentlemen named in the margin appointed to Her Majesty's Diplomatic Service, and whose salary first appears in the Accounts rendered by you in respect of the year 1873-74; and I am further to request that in all future cases such appointments, as well as those to higher posts in the Diplomatic Service, may be similarly forwarded for enrolment.

H. Howard, Second Secretary.
Le M. H. Gosselin,
W. H. D. Haggard,
Sir G. F. Bonham,
E. J. Lee Hamilton,
Hon. W. J. G. Napier,
W. E. Göschen,
W. C. R. Bentinck,
Third Secretaries.

I have, &c.
(signed) *H. Treherne.*

To F. B. Alston, Esq., Foreign Office.

VOTE 2.

CONSULAR SERVICES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for CONSULAR SERVICES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
GENERAL SERVICE:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	119,757 – –	116,270 10 7	3,486 9 5	—
B.—Office Expenses and Rent	29,460 – –	28,562 4 2	897 15 10	—
C.—Special Services, Outfits, and Travelling	3,500 – –	3,322 18 11	177 1 1	—
D.—Postage	700 – –	846 17 6	- -	146 17 6
E.—Incidental Expenses	3,500 – –	2,539 4 6	960 15 6	—
F.—Chapels, Chaplains, &c. (in part)	9,000 – –	10,143 11 11	- -	1,143 11 11
G.—Hospitals (in part)	1,450 – –	1,274 18 4	175 1 8	—
H.—Relief to Distressed British Subjects	900 – –	362 11 2	537 8 10	—
	168,267 – –	163,322 17 1	6,234 12 4	1,290 9 5
SERVICES IN CHINA, JAPAN, AND SIAM:				
I.—Salaries, Allowances, and Wages	63,236 – –	63,597 18 8	- -	361 18 8
K.—Legation Guards	2,883 – –	2,248 1 4	634 18 8	—
L.—Outfits and Travelling	4,750 – –	4,385 12 6	364 7 6	—
M.—Printing and Stationery	700 – –	442 10 2	257 9 10	—
N.—Postage	800 – –	1,445 2 2	- -	645 2 2
O.—Chapels and Chaplains	759 – –	1,291 3 –	- -	532 3 –
P.—Incidental Expenses	4,700 – –	3,634 13 4	1,065 6 8	—
Q.—Prison Expenses, Witnesses, &c.	1,200 – –	1,129 11 11	70 8 1	—
R.—Medical Attendance	1,400 – –	1,448 17 8	- -	48 17 8
S.—Relief to Distressed British Subjects	250 – –	35 6 3	214 13 9	—
	80,678 – –	79,658 17 –	2,607 4 6	1,588 1 6
£.	248,945 – –	242,981 14 1	8,841 16 10	2,878 10 11
Deduct Deficit			2,878 10 11	
Net Surplus to be surrendered £.			5,963 5 11	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer	58,132	–	–
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	57,870	16	7

Note.—The following Extra Allowances were paid from Public Funds to Members of the Consular Service during the Year 1873–74:—

	£.	s.	d.
To Consul at Paris, as Librarian to Embassy, charged to Diplomatic Vote	524	–	–
To Consul at Paris, in connection with Income Tax, charged to Inland Revenue Department	100	–	–
To Consul at St. Petersburg, as Translator, charged to Diplomatic Vote	300	–	–
To Consul at Calais, in connection with Messenger Service, charged to Foreign Office Vote	100	–	–
To Consul at Marseilles, in connection with the Indian Mail, charged to Consular Vote	50	–	–
To Interpreter in China, Gratuity for extra services, charged to Consular Vote	100	–	–
To Surgeon Superintendent at Constantinople, a Fee of 12 *s.* for each visit to a seaman on board ship			
To 28 Consuls and Vice Consuls, for services to the Post Office, or Admiralty, Allowances amounting in the aggregate to	3,295	–	–
To Inspector of Legation Escort at Yedo for Clerical assistance	30	–	–
And to two Constables attached to the Legation, 1 *s.* 6 *d.* and 1 *s.* per day respectively, for assisting in repairing and cleaning Legation Premises			

VOTE 2.—CONSULAR SERVICES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This Sub-head usually shows a Surplus arising from the partial lapse of salary on occasions of vacancies and leave of absence.

B.—The office allowance also sometimes lapses on occasions of the establishment or abolition of a post.

C.—Observation not considered necessary.

D.—This Excess is due to Telegrams which, in the Consular Account, are charged to this Sub-head.

E.—Cannot be estimated for with accuracy, but less is taken for 1874–5.

F.—The examination of part of the Church Accounts for 1872 having been unavoidably delayed, several of the Government contributions for that year, which would ordinarily have been charged to 1872–3, have fallen on this year's Vote, the consequence being that the expenditure on this year is as much in excess of the average as it was below it in 1872–3.

G.—Same as C.

H.—Same as E.

I.—The deduction of 3,000 *l.* from the Estimate for this Sub-head is again proved to be excessive.

K.—The bills for Clothing, &c. which came in course of payment were much below the average, added to which the Guard to the Mission at Yedo has been slightly reduced. The amount taken for 1874–5 is proportionately less.

L.—The travelling expenses of Diplomatic Officers serving in China, &c. although provided for here, have been charged to the Vote for Diplomatic Services.

M.—The Expenditure this year is below the average.

N.—China Telegrams are also charged to this Sub-head, and those from Pekin were heavy.

O.—The Consul at Kanagawa having been authorised to pay the Government Contribution for 1873 earlier than usual, charged the amount in his Account to March 1874, and that for 1872 having been paid in the September quarter of 1873, the two payments have fallen on the same Vote, as has also a gratuity to the Acting Chaplain at Pekin, which was paid to him on the termination of the Service.

P.—Same as E.

Q.—The Estimate for this Service also is reduced for 1874-5.

R.—As was the case last year, this is found to be under-estimated, since all drugs, &c. whether for Legation Guards, Prisons, or Distressed British Subjects, are now charged to this heading.

S.—Same as Q.

The Surplus of 6,503 *l.* 8 *s.* 2 *d.*, shown on the Account of the Vote "Consular Services," for the year ended 31st March 1873, has been surrendered.

Foreign Office,
30 November 1874.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 2.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. SUB-HEAD A.—Salaries still continue to be paid to British Vice Consuls, Clerks, and Dragomans, who have not received certificates of qualification from the Civil Service Commissioners, and whose posts have not been included under Schedule B. of the Order in Council. Payments to British Vice Consuls, &c.

2. The question of British Consuls at Foreign Ports being appointed and allowed to receive pay without conforming to the rules laid down by the Order in Council above Uncertificated Civil Servants.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 2.—CONSULAR SERVICES—*continued.*

referred to, was mentioned in my Report on the Grant for Consular Services, 1872–3. Some correspondence has taken place on this subject, but the question remains still unsettled.

Prison expenses, Alexandria and Constantinople.

3. Sub-head E.—Under this Sub-head are included various charges for prison expenses at Alexandria and Constantinople, but I am still without any information as to the rules by which the charges are regulated, although, on more than one occasion, I have requested to be furnished with such.

Erection of Consular Church at Patras.

4. Sub-head F.—Chapels and Chaplains.—Under this Sub-head is included a contribution of 250 *l.* towards the expenses of erecting an English Church at Patras, under Section 11 of 6 Geo. 4, c. 87. By the provisions of this Act it is required that a Schedule of the sums raised towards defraying such expenditure should be furnished before any contribution is made from the public funds. In the present instance, no such Schedule has been furnished, but in view of the circumstances explained in the annexed letter, I have allowed the charge against the Vote.

SERVICES IN CHINA, JAPAN, AND SIAM.

Chaplain at Peking.

5. Sub-head P.—Chapels and Chaplains.—Under this Sub-head is included the payment of 125 *l.* as a gratuity to the Chaplain to the Legation at Peking. In reply to my inquiry as to the circumstances under which this charge did not appear in the expenses on account of Diplomatic Services, the Accounting Officer replied that the Chaplain's salary at Peking had been omitted to be transferred from the Consular to the Diplomatic Vote, when the practice of separating the cost of the two services in China was adopted in 1870, but that in future Estimates the transfer should be made.

I am of opinion that the charge should be transferred as soon as possible, more especially as there is no evidence that in conformity with the provisions of 6 Geo. 4, c. 87, a similar sum has been raised by voluntary subscriptions from among Her Majesty's subjects.

Excesses in Sub-heads.

6. There has been excess of expenditure over the sums provided under Sub-heads D., F., I., N., O., and R.

Net Surplus.

The Net Surplus is, as shown by the Account, 5,963 *l.* 5 *s.* 11 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	248,945	–	–
Expenditure - - - - - - - - - -	242,981	14	1
Net Surplus - - -	£. 5,963	5	11

LETTER referred to in the foregoing REPORT.

Treasury Chambers, 14 July 1869.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to state, for the information of Lord Clarendon, with reference to your letter of the 5th instant, that my Lords approve of the grant of 250 *l.* towards the erection of an English Church at Algiers, and of a similar sum towards building one at Patras; these grants to be payable on the completion of the buildings, as recommended by the Bishop of Gibraltar.

I am, &c.

The Under Secretary of State, Foreign Office. (signed) *Wm. Law.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, in Aid of Colonial Local Revenue, and to defray the Salaries and Allowances of Governors, &c., and other Expenses in certain Colonies, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
IN AID OF LOCAL REVENUES:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Heligoland	4,480 – –	4,742 18 9	– – –	262 18 9
B.—Falkland Islands	3,500 – –	3,500 – –	—	—
C.—Leeward Islands	7,888 – –	7,885 16 4	2 3 8	—
C1.—West Coast of Africa Steamer	4,000 – –	4,000 – –	—	—
CA.—Bermudas	8,506 – –	8,506 – –	—	—
CB.—Gold Coast	40,000 – –	40,000 – –	—	—
SALARIES, &c. OF GOVERNORS, &c.:				
D.—Bermudas	2,400 – –	2,400 – –	—	—
E.—Bahamas	1,000 – –	1,000 – –	—	—
F.—Western Australia	1,800 – –	1,799 19 11	– – 1	—
G.—Western Coast of Africa	3,500 – –	2,943 1 2	556 18 10	—
H.—Windward Islands	8,250 – –	8,250 – –	—	—
I.—Leeward Islands	3,600 – –	3,314 19 11	285 – 1	—
K.—Justices in the West Indies	1,350 – –	1,425 7 3	– – –	75 7 3
L.—Passages of Governors and other Colonial Officers	8,000 – –	6,820 10 9	1,179 9 3	—
M.—Mineralogical Survey, West Indies	142 – –	50 – –	92 – –	—
N.—Clergy, North America	2,200 – –	2,213 15 –	– – –	13 15 –
O.—West Coast of Africa Steamer	2,500 – –	2,353 16 8	146 3 4	—
P.—Transport of Liberated Africans from St. Helena to Africa	620 – –	3 5 3	616 14 9	—
£.	103,736 – –	101,209 11 –	2,878 10 –	352 1 –
Deduct Deficit			352 1 –	
Net Surplus to be surrendered £.			2,526 9 –	

Estimated Amount of Extra Receipts payable to Exchequer – – – – – – – Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer – – Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The general expenditure for the "Coast Guard Establishment," which was included in the Estimate, has been supervised by the Admiralty; and in consequence of the date at which the reclaims of that Department were received, the expenditure for about 18 months came in course of payment in 1873–74.

C.—Some petty articles, of which the cost was covered by the Estimate for the steamer for the Leeward Islands Government, were not supplied.

F.—Fractional loss in drawing Governor's salary.

G.—In consequence of the death of the Governor in Chief and of subsequent changes in the administration of the Government, the payments of salary, &c. were thrown out of ordinary course.

I.—In consequence of changes in the administration of the Government, the salary and office allowance of the Governor in Chief, and the salary of his Private Secretary were not drawn throughout the year at regular intervals, and less than 12 months' salary, &c. came in course of payment within the year.

K.—Some arrears of salary and allowances of a deceased magistrate, which had not been provided for in the Estimate, came in course of payment within the year.

L.—Some passage allowances, for which provision had been made in the Estimate, did not come in course of payment within the year. In consequence of the uncertainty which exists as to the changes which may occur in any year in the appointment of Colonial Governors, &c., it is impossible to estimate with confidence the requirements under this head of service.

M.—A sum of 91 *l.* 13 *s.* 4 *d.* for the salary of the surveyor, which had been provided in the Estimate of 1873–74, was drawn in 1872-73, as explained in the Appropriation Account of that year.

N.—Five quarters of a small pension came in course of payment within the year, and there was in addition a trifling unexpected charge for commission on payment of a pension.

O.—The Estimate was framed on imperfect data.

P.—This service was conducted by the Admiralty, but the Accounts of that Department, except in regard to the small charge of 3 *l.* 5 *s.* 3 *d.*, were not received by the Colonial Office in time to admit of its charging the expenditure against the Vote.

The Surplus of 4,461 *l.* 18 *s.* 1 *d.*, shown on the Account of the Vote "Grants in Aid of Expenditure in certain Colonies," for the year ended 31st March 1873, has been surrendered.

Colonial Office, 27 November 1874. *Carnarvon.*

VOTE 3.

GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

IN the Supplementary Estimates for the year, a sum of 40,000 *l.* is set down as a "Contribution in aid of the Expenditure consequent on the Ashantee War;" this amount appears in the Appropriation Account as expended under Sub-head CB., "Gold Coast."

Under the authority of the Colonial Office the sum was transferred to the Crown Agents and placed to the credit of the Gold Coast Government, and has been treated as a Vote in aid of the Local Revenue of the Colony. To satisfy the requirements of this Department it will be observed by the annexed letter that the Secretary of State for the Colonies proposed to instruct the Colonial Government and the Crown Agents to furnish certified statements to show substantially that the expenditure occasioned to the Colony, in consequence of the War, was at least 40,000 *l.*

A.

As, however, the Vote is defined on the Estimates as a "Contribution in aid of the Expenditure consequent on the Ashantee War," I considered it my duty to require evidence that the expenditure arose out of, or was consequent on, the War.

I have received from the Colonial Office (copy of Letter annexed) a "Statement of expenses, amounting to 26,169 *l.* 9 *s.* 5 *d.*, defrayed by the Crown Agents for the Colonies from Gold Coast Funds consequent on the Ashantee War," signed by one of the Crown Agents. I have no reason to doubt that this expenditure was consequent upon the War, but, with regard to a considerable portion of the payments, there is no direct evidence to that effect.

B.

The statement to be furnished by the Governor of the Gold Coast, which is necessary to enable me to pass the remaining portion of the 40,000 *l.*, viz., 13,830 *l.* 10 *s.* 7 *d.*, has not yet been transmitted to me, and I am consequently unable to certify to this Account.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir, Treasury Chambers, 9 September 1874.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that your letter of the 6th of May last, having reference to the application of the grant included in the Supplementary Miscellaneous Civil Service Estimates of 1873, Class V. Vote 3, "Contribution in aid of the Expenses of the Ashantee War," has been referred to the Secretary of State for the Colonies for an explanation. Lord Carnarvon states in reply that, as Parliament was informed in the "Details" of the Estimate that the assistance to the Colony was meant as a "Contribution in aid of the Expenditure consequent upon the Ashantee War," he is ready to admit that the Comptroller and Auditor General may reasonably ask for such evidence as shall show substantially that the expenditure occasioned to the Colony by the Ashantee War was at least 40,000 *l.*; and he proposes, therefore, to obtain from the Colonial Government and the Crown Agents certified statements (without vouchers) of the outlay of this character. His Lordship adds, that much occasional difficulty must be expected to arise in deciding how far particular items of expense have been "consequent on the War;" but that he will instruct the Colonial Government and the Agents to take care to exhibit the best approximation in their power to an accurate result.

I have, &c.
(signed) *R. R. W. Lingen.*

To the Comptroller and Auditor General,
Exchequer and Audit Office, Somerset House.

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 3.—GRANTS IN AID OF EXPENDITURE IN CERTAIN COLONIES—*continued.*

(B.)

Sir, Downing-street, 21 December 1874.

WITH reference to your letter of the 16th instant on the subject of the evidence of the expenditure of the sum of 40,000 *l.* voted by Parliament in 1873–4, in aid of the Local Revenue of the Gold Coast, I am directed by the Earl of Carnarvon to transmit to you for your information, a copy of a statement received from the Crown Agents of the expenses defrayed by them from Gold Coast Funds, consequent on the Ashantee War. I am to add that a copy of this statement was sent by the Agents to the Colonial Government, with a view to the preparation of the statement of Local Expenditure and that the Governor was instructed on the 14th September to forward, as soon as practicable, the information required by the Comptroller and Auditor General. No reply has yet been received, and Lord Carnarvon cannot say whether one may be expected to arrive before the presentation to the House of Commons of the Comptroller and Auditor General's Report; but a further despatch will be addressed to the Governor, pointing out the necessity of his giving immediate attention to the matter.

I am, &c.

The Comptroller and Auditor General. (signed) *R. H. Meade.*

STATEMENT of EXPENSES defrayed by the CROWN AGENTS for the COLONIES from GOLD COAST FUNDS, consequent on the ASHANTEE WAR.

			£.	s.	d.
9 April	1873	Greenshields & Co., for rice and freight, &c., thereon	210	16	3
12 May	„	Royal Mint, silver coin of like value	2,000	–	–
19 May	„	- ditto - - ditto - - ditto	2,000	–	–
21 May	„	Captain Stevens, advance on account of salary	40	–	–
21 May	„	Randall & Co., eight bales of buff for Houssa Police	313	10	–
26 May	„	Hoe & Sons, packing cases for silver coin	1	17	6
28 May	„	Miss Ward, for bags for silver coin	–	7	10
28 May	„	London Assurance, insurance on rice	2	8	10
7 June	„	Greenshields & Co., for rice and freight, &c., thereon	839	16	10
12 June	„	African Steam Ship Company, passage of Captain Stevens to Colony	37	5	6
12 June	„	African Steam Ship Company, passage of Captain Helden to Colony	34	10	6
14 June	„	Coskey & Co., amount authorised by Acting Colonial Secretary's Letter of 16th May 1873	79	10	2
17 June	„	Acting Colonial Secretary's bill in favour of Dr. Rowe	100	–	–
19 June	„	London Assurance, insurance on rice	2	9	10
19 June	„	London Assurance, insurance on silver coin	22	14	–
20 June	„	Messrs. Freeland, freight, &c., on silver coin	67	10	5
5 July	„	London Assurance, insurance on rice	7	1	9
9 July	„	Greenshields & Co., for rice and freight thereon	169	14	9
9 July	„	Knight & Co., for puncheons for rice and freight thereon	39	–	–
23 July	„	Mr. Holt, travelling expenses of Captain Stevens	3	1	6
15 Aug.	„	Colonel Harley, bill in favour of Captain Turton	51	8	7
15 Aug.	„	Elder, Dempster, & Co., passage of Captain Thompson to Colony	37	5	6
18 Aug.	„	London Assurance, insurance on rice	2	7	9
20 Aug.	„	Messrs. Greenshields & Co., for rice and freight thereon	172	17	9
20 Aug.	„	Captain Thompson, travelling, &c. expenses	7	7	–
26 Aug.	„	Royal Mint, for silver coin of like value	5,000	–	–
17 Sept.	„	London Assurance, insurance on silver coin	28	3	5
17 Sept.	„	London Assurance, insurance on rice	2	19	–
18 Sept.	„	London Assurance, insurance on silver coin	77	18	–
25 Sept.	„	Hoe & Sons, for packing cases for silver coin	2	7	6
25 Sept.	„	Miss Ward, for bags for silver coin	–	9	9
1 Nov.	„	Messrs. Blakemore, for flint muskets	1,389	8	–
3 Nov.	„	Messrs. Freeland, for maize	1,600	–	–
1 Dec.	„	Messrs. Blakemore, for galvanised iron piping and iron tank	207	1	–
1 Dec.	„	Knight & Co., for puncheons for rice	37	17	6
1 Dec.	„	London Assurance, insurance on iron piping	2	19	7
1 Dec.	„	London Assurance, insurance on flint muskets	17	2	9
8 Dec.	„	Sir G. Wolseley, bill in favour of Mr. W. R. Taylor	1,000	–	–
12 Dec.	„	Messrs. Winshurst & Co., for a distilling apparatus	53	6	4
		Carried forward £.	15,662	15	1

Civil Service Estimates—Class V.—*continued.*

Vote 3.—Grants in Aid of Expenditure in certain Colonies—*continued.*

			£.	s.	d.
		Brought forward - - -	15,662	15	1
16 Dec.	1873	Messrs. Freeland, balance on account of maize (including freight) -	614	17	–
16 Dec.	„	Messrs. Freeland, freight, &c., on distilling apparatus - - - -	1	13	8
23 Dec.	„	Major Stevens, 28 days' pay, from 16th November to 13th December -	16	18	4
29 Dec.	„	Mr. Holt, travelling expenses of Major Stevens - - - - -	2	8	6
31 Dec.	„	Administrator of Government, bill in favour of Surgeon Major Rowe -	168	14	2
31 Dec.	„	Lieutenant Maurice, 30 days' salary, to 31st October - - - -	16	2	7
5 Jan.	1874	Sir G. J. Wolseley, bill in favour of Mr. R. Taylor - - - -	1,042	10	3
5 Jan.	„	Sir G. J. Wolseley, bill in favour of Mr. J. Marshall - - - -	50	–	–
5 Jan.	„	Sir G. J. Wolseley, bill in favour of Captain W. O. Lanyon - - -	75	16	8
16 Jan.	„	African Steam Ship Company, passage of Major Stevens from the Colony	37	5	6
16 Jan.	„	London Assurance, insurance on maize - - - - - - -	34	17	3
20 Jan.	„	Royal British Commissioners, Vienna Exhibition, corrugated iron building - - - - - - - - - - - - -	1,100	–	–
Jan.	„	India Office, for a condenser - - - - - - - - - - -	656	–	–
31 Jan.	„	Messrs. Freeland, freight, &c., on wooden buildings - - - -	655	15	6
2 Feb.	„	Sir G. Wolseley, bill in favour of Hebbert & Co. - - - - -	218	16	10
4 Feb.	„	Sir G. Wolseley, bill in favour of self, on account of travelling expenses	56	14	–
11 Feb.	„	Eussie & Co., for wooden huts, &c. - - - - - - - - -	2,624	9	6
11 Feb.	„	Mr. Wakefield, for inspecting huts, &c. - - - - - - -	52	9	9
14 Feb.	„	Eussie & Co., in re-payment of expenses incurred on appointment of Mr. Jones as foreman for erecting wooden huts - - - - -	4	14	6
17 Feb.	„	Elder & Co., for passage of Mr. Jones to Colony - - - - -	23	16	–
18 Feb.	„	Newton & Co., for cast iron water tanks - - - - - - -	764	8	–
18 Feb.	„	Mr. Wakefield, for inspecting water tanks - - - - - -	15	5	9
18 Feb.	„	London Assurance, insurance on wooden huts - - - - - -	64	18	1
3 March	„	Major Stevens, half salary, 14th December 1873 to 28th February 1874	46	10	5
9 March	„	Administrator of Government, bill in favour of Dr. Herton - - -	200	–	–
9 March	„	Government of Sierra Leone, cost of coal, oil, tallow, &c., expended by the "Sherbro," in voyage from Sierra Leone to Gambia and back, with the view of procuring recruits - - - - - -	450	1	9
12 March	„	Sir G. Wolseley, bill in favour of Dr. Gouldsbury - - - -	372	19	–
17 March	„	Sir G. Wolseley, bill in favour of Captain Lees - - - - -	200	–	–
18 March	„	Messrs. Freeland, freight, &c., on huts, iron tanks, &c. - - - -	275	18	8
18 March	„	Messrs. Freeland, freight, &c., on iron plates - - - - -	105	1	7
18 March	„	London Assurance, insurance on huts, iron tanks, &c. - - - -	35	6	3
1 April	„	Major Stevens, one month's allowance to 31st March - - - -	18	14	7
1 April	„	Lieutenant Maurice, two months and 25 days, salary to 25th February -	48	4	3
1 May	„	Major Stevens, one month, allowance to 30th April - - - -	18	2	6
18 May	„	Major Helden, salary and allowances due to him on account of special services - - - - - - - - - - - - - -	46	–	1
26 May	„	Major Stevens, 23 days' allowance to 23rd May - - - - -	13	17	11
30 June	„	Major Sartorius, difference between full and furlough pay, whilst engaged with Sir J. Glover's Expedition - - - - - - -	264	6	2
7 July	„	Bank of England, freight, &c., on gold ornaments received in part payment of War Indemnity - - - - - - - - - -	9	2	10
13 July	„	London Assurance, insurance on gold ornaments from Cape Coast Castle	3	16	6
7 Sept.	„	Ashantee Expedition Account, amount of bill, dated 21st February 1874, drawn by Sir G. Wolseley, and now transferred to credit of that account - - - - - - - - - - - - - -	100	–	–
		Total - - £.	26,169	9	5

Spring Gardens, London,
September 1874.

(signed) *W. C. Sargeaunt,*
Crown Agent.

VOTE 4.

ORANGE RIVER TERRITORY AND ST. HELENA.

ACCOUNT of the Sum Expended, compared with the Sum Granted, to defray Charges connected with the ORANGE RIVER TERRITORY and the ISLAND of ST. HELENA in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Orange River Territory - - - - - -	500 – –	500 – –	—	—
B.—St. Helena - - - - - - - -	3,116 – –	2,911 8 8	204 11 4	—
£.	3,616 – –	3,411 8 8		—
Surplus to be surrendered - - - £.			204 11 4	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	25 – –
Amount of Extra Receipts realised in the year 1873-74, and paid over to the Exchequer -	62 – –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

B.—This saving is mainly ascribable to the death of some Pensioners, and to the circumstance that, in a few other cases, the Pensions for three quarters only came in course of payment within the year.

The Deficit of 62 *l.* 7 *s.*, shown on the Account of the Vote "Orange River Territory and St. Helena," for the year ending 31st March 1873, has been voted.

Colonial Office,
27 November 1874. *Carnarvon.*

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 204 *l.* 11 *s.* 4 *d.*

	£. s. d.
Grant - - - - - - - - - - -	3,616 – –
Expenditure - - - - - - - - - -	3,411 8 8
Surplus - - - £.	204 11 4

VOTE 5.

COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for COMMISSIONS for SUPPRESSION of the SLAVE TRADE, in the Year ended 31st March 1874, showing the Surplus upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Allowances - - - - - - - -	112 – –	106 18 –	5 2 –	—
B.—Incidental Expenses - - - - - -	10 – –	- - -	10 – –	—
£.	122 – –	106 18 –		—
Surplus to be surrendered - - - £.			15 2 –	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Observation not considered necessary.

B.—This amount was taken to provide for certain trifling incidental expenses, which, however, have not been incurred.

A Grant has been taken for 67 *l.* 14 *s.* 3 *d.*, the Deficit shown on the Account of the Vote "Commissions for Suppression of the Slave Trade," for the year ended 31st March 1873.

Foreign Office,
30 November 1874.

F. B. Alston,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 5.

COMMISSIONS FOR SUPPRESSION OF THE SLAVE TRADE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 15 *l.* 2 *s.*

	£.	*s.*	*d.*
Grant	122	–	–
Expenditure	106	18	–
Surplus	£. 15	2	–

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TONNAGE BOUNTIES, &c., and LIBERATED AFRICAN DEPARTMENT, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Tonnage and Slave Bounties	7,000 – –	9,127 10 6	–	2,127 10 6
LIBERATED AFRICAN DEPARTMENT:				
B.—Salaries	251 – –	230 1 –	20 19 –	—
C.—Boat Service and Repairs to Boats	169 – –	158 3 4	10 16 8	—
D.—Provisions, Forage, Fuel, and Light, and Allowances in lieu thereof	180 – –	112 7 2	67 12 10	—
E.—Rent, and Allowances in lieu thereof	40 – –	40 – –	—	—
F.—Incidental Expenses	100 – –	55 17 –	44 3 –	—
G.—Maintenance of Liberated Africans	5,579 – –	4,850 11 10	728 8 2	—
H.—Purchase of Clothing and Stores for Liberated Africans	10 – –	7 7 6	2 12 6	—
I.—Maintenance and Repairs of Buildings	100 – –	–	100 – –	—
K.—Repayment to Indian Government of Cost of Transport and Maintenance of Negroes in the Years 1865, 1866, 1867, 1868, and 1869	15,000 – –	14,921 2 8	78 17 4	—
£.	28,429 – –	29,503 1 –	1,053 9 6	2,127 10 6
Deduct Surplus				1,053 9 6
Net Deficit to be voted £.				1,074 1 –

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	Nil.
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer	4 2 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This expenditure can only be approximately estimated.

B.—Certain additional officers who had been employed in consequence of the removal of Africans from St. Helena to Sierra Leone, were discharged.

C.—The repairs to boats cost less than the sum estimated.

D.—In consequence of the absence of the Governor-in-Chief, a sum which had been provided for forage was not issued to him.

F.—The charges classed under the head of Incidental Expenses have proved to be less than was anticipated.

G.—This surplus is occasioned by the continued diminution by death of the number of liberated Africans.

H. and I.—The expenditure under these Sub-heads being usually of a contingent nature, cannot be precisely estimated.

K.—Approximate estimate.

Extra Receipts.—This amount consists of receipts for maintenance of children at Sierra Leone.

The Surplus of 2,322 *l.* 8 *s.*, shown on the Account of the Vote "Tonnage Bounties, &c., and Liberated African Department," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 6.

TONNAGE BOUNTIES, &c., AND LIBERATED AFRICAN DEPARTMENT

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under Sub-head A., "Tonnage and Slave Bounties."

2. The Net Deficit to be voted is, as shown by the Account, 1,074 *l.* 1 *s.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	28,429	–	–
Expenditure - - - - - - - - -	29,503	1	–
Net Deficit - - -	£. 1,074	1	–

CIVIL SERVICE ESTIMATES--CLASS V—*continued.*

VOTE 7.

EMIGRATION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for EMIGRATION in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Emigration Board, Salaries and Wages - -	4,929 – –	4,985 12 7	- -	56 12 7
B.— Ditto - ditto - Incidental Expenses - -	100 – –	39 7 7	60 12 5	—
G.—Passages, in certain cases, of Families of Convicts, or of Time-expired men - - - - -	300 – –	- -	300 – –	—
£.	5,329 – –	5,025 – 2	360 12 5	56 12 7
Deduct Deficit - - - - -			56 12 7	
Net Surplus to be surrendered - £.			303 19 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	3,000 – –
Amount of Extra Receipts realised in the Year 1873-74, and paid over to Exchequer -	2,344 11 3

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Deficit caused by transfer to the Parliamentary Vote of the charge for a Writer previously defrayed from other funds. Treasury Letter authorising payment of Deficit from Surplus on Sub-head G. herewith.

B.—Surplus caused by absence of anticipated charges.

G.—Surplus caused partly by the fact that fewer passages were required than was anticipated, and partly from non-presentation, within the year, of Admiralty claim for passages of persons actually sent out.

The Surplus of 621 *l.* 6 *s.* 9 *d.*, shown on the Account of the Vote "Emigration," for the year ended 31st March 1873, has been surrendered.

T. W. C. Murdoch,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 7.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THERE is an Expenditure in excess of the Estimate under Sub-head A., Salaries and Wages.

2. The Net Surplus of the Grant to be surrendered to the Exchequer is, as shown by the Account, 303 *l.* 19 *s.* 10 *d.*

	£. s. d.
Grant - - - - - - - - - - - - - - - - - -	5,329 – –
Expenditure - - - - - - - - - - - - - - - -	5,025 – 2
Net Surplus - - - £.	303 19 10

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

VOTE 8.

TREASURY CHEST.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TREASURY CHEST, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Freight of Specie in aid of the Treasury Chests Abroad - - - - - - - -	5,000 – –	3,759 3 2	1,240 16 10	—
Surplus to be surrendered - - - £.			1,240 16 10	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

This Expenditure can only be approximately estimated.

The Surplus of 2,085 *l.* 13 *s.* 7 *d.*, shown on the Account of the Vote "Treasury Chest," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 8.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 1,240 *l.* 16 *s.* 10 *d.*

	£.	s.	d.
Grant - - - - - - - - - - - -	5,000	–	–
Expenditure - - - - - - - - - -	3,759	3	2
Surplus - - - £.	1,240	16	10

CIVIL SERVICE ESTIMATES—CLASS V.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grant for the Services in Class V. has fallen short of the Grants for the Year 1873–74.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 2,239 *l.* 10 *s.* 1 *d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Diplomatic Services	280,914	287,854 13 10	- -	6,940 13 10	14,800 - -	16,251 17 10
2	Consular Services	248,945	242,981 14 1	5,963 5 11	- -	58,132 - -	57,870 16 7
3	Grants in Aid of Expenditure in certain Colonies	103,736	101,209 11 -	2,526 9 -	—	—	—
4	Orange River Territory and St. Helena	3,616	3,411 8 8	204 11 4	- -	25 - -	62 - -
5	Commissions for the Suppression of the Slave Trade	122	106 18 -	15 2 -	—	—	—
6	Tonnage, Bounties, &c., and Liberated African Department	28,429	29,503 1 -	- -	1,074 1 -	- -	4 2 -
7	Emigration	5,329	5,025 - 2	303 19 10	- -	3,000 - -	2,344 11 3
8	Treasury Chest	5,000	3,759 3 2	1,240 16 10	—	—	—
	TOTAL £.	676,091	673,851 9 11	10,254 4 11	8,014 14 10	75,957 - -	76,533 7 8
	NET SURPLUS £.			2,239 10. 1,		More than Estimated	£. 576. 7. 8.

Exchequer and Audit Department,
15 January 1875.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

CIVIL SERVICE ACCOUNTS.

1873-74.

CLASS VI.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VI., for the Year ended the 31st of March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

CIVIL SERVICE ESTIMATES—CLASS VI.

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for SUPERANNUATION and RETIRED ALLOWANCES, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Superannuation Allowances - - - - -	204,456 - -	208,368 8 10	- - -	3,912 8 10
B.—Compensation and Compassionate Allowances	227,040 - -	218,190 16 6	8,849 3 6	—
C.—Gratuities - - - - - - - - -	4,500 - -	3,797 12 3	702 7 9	—
£.	435,996 - -	430,356 17 7	9,551 11 3	3,912 8 10
Deduct Deficit - - - - - - - - - -			3,912 8 10	
Net Surplus to be surrendered - - - £.			5,639 2 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - -	Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to the Exchequer - -	4 11 9

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Of this Excess 3,000 *l.* is due to an error of transposition in the Estimate, that sum having been taken under the Head of "Compensations," whereas it was required for certain Allowances under Sub-Head. A. The remainder was caused by the Grant of new Pensions which were not balanced by the cessation of other Pensions within the year.

B.—The explanation given above accounts for 3,000 *l.* of this sum. The rest of the difference between Estimate and Expenditure is owing to the cessation of Allowances (bearing but a small proportion to the total Vote) which it was impossible to foresee.

C.—The Vote for Gratuities to be awarded is necessarily altogether conjectural.

A Grant has been taken for 1,954 *l.* 17 *s.* 5 *d.*, the Deficit shown on the Account of the Vote "Superannuation and Retired Allowances," for the year ended 31st March 1873.

Paymaster General's Office,
18 November 1874.

J. P. Collier,
Accounting Officer.

I certify that this Account has been examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 1.

SUPERANNUATION AND RETIRED ALLOWANCES.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER the Sub-Head A., "Superannuation Allowances," there has been an over-payment of a Pension to the amount of 8*s.*, which will be deducted from the Pension paid in 1874-75.

2. Under the same Sub-Head there is also an over-payment of 19*s.* 11*d.*, in respect of a Gratuity to an Assistant Warder, Chatham Convict Prison, arising from a miscalculation; by direction of the Lords of the Treasury the sum remains as a charge on the Vote, as there appears to be no means of recovering it.

3. Deducting the sum of 8*s.*, referred to in paragraph 1, the Expenditure will be 430,356*l.* 9*s.* 7*d.* instead of 430,356*l.* 17*s.* 7*d.*, and the Net Surplus to be surrendered 5,639*l.* 10*s.* 5*d.*, and not 5,639*l.* 2*s.* 5*d.*, as shown by the Appropriation Account.

	£.	*s.*	*d.*
Grant - - - - - - - - -	435,996	–	–
Expenditure - - - - - - - -	430,356	9	7
Net Surplus - - -	£. 5,639	10	5

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MERCHANT SEAMEN'S FUND, PENSIONS, &c., in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Pensions	40,000 – –	39,542 3 8	457 16 4	—
B.—Compensation Allowances	88 – –	39 9 4	48 10 8	—
C.—Commutation of Pensions	200 – –	73 16 –	126 4 –	—
Legal Expenses under Merchant Shipping Act, 1851	– –	15 7 7	– –	15 7 7
£.	40,288 – –	39,670 16 7	632 11 –	15 7 7
Deduct Deficit			15 7 7	
Net Surplus to be surrendered £.			617 3 5	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	800 – –
Amount of Extra Receipts realised in the Year 1873-74, 676*l.* 9*s.* 8*d.*, and paid over to Exchequer	672 13 9
Gross Amount of Extra Receipts brought to Account	684 5 8
Less returned Contributions	7 16 –
£.	676 9 8

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The saving under this head arises from the mortality amongst the pensioners having been greater than was anticipated.

B.—This surplus is owing to the death of the recipient in September 1873.

C.—Over-estimated.

"Legal Expenses under Merchant Shipping Act, 1851." Treasury sanction for expenditure of this nature being charged as above is annexed.

The Surplus of 776*l.* 14*s.* 7*d.*, shown on the Account of the Vote "Merchant Seamen's Fund, Pensions, &c.," for the year ended 31st March 1873, has been surrendered.

Board of Trade,
30 November 1874.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
Hay Cooper, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 2.

MERCHANT SEAMEN'S FUND, PENSIONS, &c.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

UNDER the directions of the Lords of the Treasury, a new Sub-Head has been raised in this Account, viz., for "Legal Expenses under Merchant Shipping Act," 1851.

The occasion and nature of the charge is explained in the Treasury Letter annexed, addressed to the Board of Trade.

I have to observe, with regard to the last paragraph of this letter, that the direction given by their Lordships for provision in future Estimates for expenditure of this nature has not been carried out in the Estimate for the year 1874-75.

The Net Surplus is, as shown by the Account, 617 *l.* 3 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - - - -	40,288	–	–
Expenditure - - - - - - - - - -	39,670	16	7
Net Surplus - - -	£. 617	3	5

LETTER referred to in the foregoing REPORT.

Sir, Treasury Chambers, 25 April 1873.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of 12th February, further in connection with the question as to the Vote to which the expenses of the prosecution of R. Thornton for endeavouring, under false representation, to obtain a pension contrary to Section 58 of the Seamen's Fund Winding-up Act, 1851, should be charged.

I am to state, for the information of the Board of Trade, that, as expenses incurred in prosecuting a fraudulent attempt to obtain a pension under the Merchant Seamen's Fund Act, 1851, cannot be correctly described as expenses under the Merchant Shipping Act, 1854, they cannot correctly be charged to Sub-Head F. of the Customs Vote, 1871–72, in its present form.

My Lords have carefully read the above-mentioned Act of 1851, and they have come to the conclusion that the proper course will be to open a fresh Sub-Head in Vote 2 of Class VI., entitled, "Expenses incurred in carrying into effect the Merchant Seamen's Act, 1851," and to charge the expenses incurred in prosecuting Thornton thereto.

In future Estimates either a separate Sub-Head should be opened or an existing Sub-Head should be enlarged, so as to admit any similar charge in future.

I am, &c.

The Secretary, Board of Trade. (signed) *William Law.*

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 3.

RELIEF OF DISTRESSED BRITISH SEAMEN ABROAD.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for RELIEF of DISTRESSED BRITISH SEAMEN ABROAD, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Relief of Distressed British Seamen Abroad -	32,000 – –	28,804 12 2	3,195 7 10	—
B.—Contribution to Sable Island - - -	400 – –	400 – –	—	—
C.—Contribution to Torres Straits - - -	600 – –	1,000 – –	-	400 – –
£.	33,000 – –	30,204 12 2	3,195 7 10	400 – –
Deduct Deficit - - - - - - - - -			400 – –	
Net Surplus to be surrendered - - £.			2,795 7 10	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - - -	600 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	1,627 1 6

	£. s. d.
Gross Amount of Extra Receipts realised - - -	1,628 16 6
Less refunded - - - - - - - -	1 15 –
	£. 1,627 1 6

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Over-estimated.

C.—The Treasury have sanctioned this excess of expenditure over estimate.

The Surplus of 3,421 *l.* 15 *s.* 11 *d.*, shown on the Account of the Vote "Relief of Distressed British Seamen Abroad," for the year ended 31st March 1873, has been surrendered.

Board of Trade,
30 November 1874.

R. G. C. Hamilton,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
Hay Cooper, Inspector.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 2,795 *l.* 7 *s.* 10 *d.*

	£. s. d.
Grant - - - - - - - -	33,000 – –
Expenditure - - - - - -	30,204 12 2
Net Surplus - - -	£. 2,795 7 10

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 4.

HOSPITALS AND INFIRMARIES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for HOSPITALS and INFIRMARIES, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
Board of Superintendence (Dublin Hospitals):	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	153 – –	153 – –	—	—
B.—Rent	70 – –	70 – –	—	—
C.—Incidental Expenses	5 – –	6 5 4	-	1 5 4
D.—Grants in Aid of Hospitals	16,750 – –	16,750 – –	—	—
E.—Grants to Treasurers of Public Infirmaries	1,872 – –	1,824 13 2	47 6 10	—
£.	18,850 – –	18,803 18 6	47 6 10	1 5 4
Deduct Deficit			1 5 4	
Net Surplus to be surrendered £.			46 1 6	

EXPLANATION of the Causes of Variation between Expenditure and Grant.

C.—Under-estimated.

E.—Death of one of the medical officers.

The Lords Commissioners of Her Majesty's Treasury have sanctioned the Excess on Sub-Head C. being met out of the Saving on Sub-Head E.

A Grant has been taken for 17*s.* 7*d.*, the Deficit shown on the Account of the Vote "Hospitals and Infirmaries, Ireland," for the year ended 31st March 1873.

Dublin Castle, 8 July 1874.

Thomas H. Taylor,
Clerk in charge of Accounts.

T. H. Burke,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head C., "Incidental Expenses," the Expenditure has exceeded the amount included in the Estimates by the sum of 1*l.* 5*s.* 4*d.*

2. There is, as shown by the Account, a Net Surplus on the Grant, amounting to 46*l.* 1*s.* 6*d.*, which will have to be surrendered to the Exchequer.

	£. s. d.
Grant	18,850 – –
Expenditure	18,803 18 6
Net Surplus	£. 46 1 6

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, GREAT BRITAIN, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Toulonese and Corsican Emigrants, &c. -	241 – –	171 12 4	69 7 8	—
B.—Polish Refugees - - - - - -	1,350 – –	1,243 11 –	106 9 –	—
C.—Distressed Spaniards - - - - -	560 – –	503 12 –	56 8 –	—
D.—French Refugees - - - - -	360 – –	450 15 6	- -	90 15 6
E.—Her Majesty's Charities and Bounties, Scotland	2,000 – –	1,932 19 11	67 – 1	—
F.—Corporation of Berwick, Repairs of Bridge -	90 – –	90 9 –	- -	– 9 –
G.—Incumbents and Schoolmasters, Isle of Man -	90 – –	89 9 –	– 11 –	—
H.—Minister of Gaelic Church, Cromarty - -	100 – –	100 – –	—	—
I.—Clarges' Annuity - - - - -	500 – –	500 – –	—	—
K.—Refuge for the Destitute - - - -	325 – –	325 – –	—	—
£.	5,616 – –	5,407 8 9	299 15 9	91 4 6
Deduct Deficit - - - - - -			91 4 6	
Net Surplus to be surrendered - - - £.			208 11 3	

Estimated amount of Extra Receipts payable to Exchequer - - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A., B., C., and E.—These Surpluses arise from unclaimed allowances, deaths, &c.

D.—Payments for three half years' stipend were made during the year to the Incumbent of the French Protestant Episcopal Chapel in Bloomsbury.

F. and G.—Fractions of a £.

The Surplus of 376*l.* 14*s.* 7*d.*, shown on the Account of the Vote "Miscellaneous Charitable and other Allowances, Great Britain," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 5.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, GREAT BRITAIN.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in Excess of the Estimate has taken place under the following Sub-Heads:

D.—French Refugees.

F.—Corporation of Berwick, Repairs of Bridge.

2. The Net Surplus to be surrendered is, as shown by the Account, 208*l.* 11*s.* 3*d.*

	£.	*s.*	*d.*
Grant - - - - - - -	5,616	—	—
Expenditure - - - - -	5,407	8	9
Net Surplus - - -	£. 208	11	3

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS CHARITABLE and other ALLOWANCES, IRELAND, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Concordatum Fund for Charitable Allowances	4,477 – –	4,466 18 8	10 1 4	– –
B.—Her Majesty's Bounty - - - -	179 – –	178 14 6	– 5 6	—
C.—Grant in Aid of Rent and Taxes of Shelter for Females discharged from Prison.	50 – –	50 – –	—	—
D.—Invalid Foundlings - - - - -	430 – –	400 4 9	29 15 3	—
E.—Lunatics and Idiots - - - - -	788 – –	873 14 –	–	85 14 –
£.	5,924 – –	5,969 11 11	40 2 1	85 14 –
Deduct Surplus - - - - - - - - -				40 2 1
Net Deficit to be voted - - - - £.				45 11 11

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Vacancy by death.

B.—Fraction.

C.—Deaths.

D.—The Lunatics, &c., having been inadvertently provided for in the Estimate, at the rate of 27*l.* per head, instead of 31*l.* per head.

The Surplus of 51*l.* 8*s.* 3*d.*, shown on Account of the Vote "Miscellaneous Charitable and other Allowances, Ireland," for the year ended 31st March 1873, has been surrendered.

Thomas H. Taylor,
Clerk in charge of Accounts.

T. H. Burke,
Accounting Officer.

Dublin Castle, 8 July 1873.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
J. W. Soady, Inspector.

VOTE 6.

MISCELLANEOUS CHARITABLE AND OTHER ALLOWANCES, IRELAND.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. UNDER Sub-Head E., "Lunatics and Idiots," the Expenditure has exceeded the amount included in the Estimate by the sum of 85 *l.* 14 *s.*

2. This Excess, as stated by the Accountant, has been occasioned by the rate per head for the maintenance of Lunatics and Idiots having been inserted in the Estimates at 27 *l.*, instead of 31 *l.*, the latter being the rate which was authorised by Treasury Letters, dated respectively 25th March 1862, and 8th November 1869, when the number of patients, as was the case in the year 1873–74, fell below 35.

3. There is, as shown by the Account, a Net Expenditure, beyond the Grant, amounting to 45 *l.* 11 *s.* 11 *d.*, for which a Vote will be required.

	£.	*s.*	*d.*
Grant	5,924	–	–
Expenditure	5,969	11	11
Net Deficit	£. 45	11	11

CIVIL SERVICE ESTIMATES—CLASS VI.—*continued.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grant for the Services in Class VI. has fallen short of the Grants for the Year 1873–74.

It will be seen that the Net Surplus on all the Votes of this Class amounts to 9,261 *l.* 2 *s.* 6*d.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Superannuation and Retired Allowances	435,996	430,356 9 7	5,639 10 5	- - -	- - -	4 11 9
2	Merchant Seamen's Fund, Pensions, &c. -	40,288	39,670 16 7	617 3 5	- - -	800 - -	672 13 9
3	Relief of Distressed British Seamen - -	33,000	30,204 12 2	2,795 7 10	- - -	600 - -	1,627 1 6
4	Hospitals and Infirmaries, Ireland - -	18,850	18,803 18 6	46 1 6	—	—	—
5	Miscellaneous Charitable and other Allowances, Great Britain - - - - -	5,616	5,407 8 9	208 11 3	—	—	—
6	Miscellaneous Charitable and other Allowances, Ireland - - - - - -	5,924	5,969 11 11	- - -	45 11 11	—	—
	TOTAL - - - £.	539,674	530,412 17 6	9,306 14 5	45 11 11	1,400 - -	2,304 7 -
	NET SURPLUS - - - £.			9,261 2 6		More than Estimated £.	904 7 -

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1875.

CIVIL SERVICE ACCOUNTS, 1873–74.

CLASS VII.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the CIVIL SERVICE ESTIMATES, CLASS VII., for the Year ended the 31st of March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

VOTE 1.

TEMPORARY COMMISSIONS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for TEMPORARY COMMISSIONS, in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
RIVERS POLLUTION INQUIRY:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	1,865 – –	2,320 5 10	– – –	455 5 10
B.—Shorthand Writing	100 – –	255 13 1	– – –	155 13 1
C.—Laboratory	600 – –	573 12 6	26 7 6	—
D.—Travelling Expenses	300 – –	542 2 4	– – –	242 2 4
E.—Incidental Expenses	135 – –	173 2 9	– – –	38 2 9
£.	3,000 – –	3,864 16 6	26 7 6	891 4 –
JUDICATURE COMMISSION:				
F.—Salaries	569 – –	572 5 –	– – –	3 5 –
Fa.—Shorthand Writing	– – –	52 18 8	– – –	52 18 8
G.—Travelling Expenses	100 – –	169 – –	– – –	69 – –
H.—Incidental Expenses	350 – –	169 19 5	180 – 7	—
£.	1,019 – –	964 3 1	180 – 7	125 3 8
PUBLIC SCHOOLS COMMISSION:				
I.—Salaries	586 – –	591 2 –	–	5 2 –
K.—Travelling Expenses	30 – –	1 13 1	28 6 11	—
L.—Incidental Expenses	53 – –	24 14 6	28 5 6	—
£.	669 – –	617 9 7	56 12 5	5 2 –
HISTORICAL MANUSCRIPTS COMMISSION:				
M.—Salaries	1,010 – –	1,018 8 6	– – –	8 8 6
N.—House of Lords Papers Arrangements	500 – –	503 7 6	– – –	3 7 6
O.—Travelling Expenses	130 – –	81 8 7	48 11 5	—
P.—Incidental Expenses	60 – –	3 1 8	56 18 4	—
£.	1,700 – –	1,606 6 3	105 9 9	11 16 –
AID TO SCIENCE COMMISSION:				
Q.—Salaries	552 – –	508 17 –	43 3 –	—
R.—Shorthand Writing	100 – –	343 6 –	– – –	243 6 –
S.—Travelling Expenses	150 – –	110 13 6	39 6 6	—
T.—Incidental Expenses	20 – –	13 – 4	6 19 8	—
£.	822 – –	975 16 10	89 9 2	243 6 –
FRIENDLY SOCIETIES COMMISSION:				
U.—Salaries	482 – –	816 12 –	– – –	334 12 –
V.—Shorthand Writing	100 – –	52 18 8	47 1 4	—
W.—Travelling Expenses	30 – –	8 7 4	21 12 8	—
X.—Incidental Expenses	20 – –	19 17 7	– 2 5	—
£.	632 – –	897 15 7	68 16 5	334 12 –
Carried forward £.	7,842 – –	8,926 7 10	526 15 10	1,611 3 8

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	7,842 – –	8,926 7 10	526 15 10	1,611 3 8
UNIVERSITIES COMMISSION:				
Y.—Salaries - - - - - - - - -	135 – –	584 19 4	- - -	449 19 4
Z.—Travelling Expenses - - - - -	40 – –	30 6 8	9 13 4	—
A 1.—Incidental Expenses - - - - -	10 – –	4 19 8	5 – 4	—
£.	185 – –	620 5 8	14 13 8	449 19 4
VIENNA EXHIBITION COMMISSION:				
B 1.—Salaries and Allowances - - - -	9,875 – –	11,250 17 5	- - -	1,375 17 5
C 1.—Travelling Expenses - - - - -	1,125 – –	1,423 12 –	- - -	298 12 –
D 1.—Rent - - - - - - - - -	300 – –	285 2 5	14 17 7	—
E 1.—Incidental Expenses - - - - -	4,200 – –	2,931 14 11	1,268 5 1	—
E 2.—Expenses of Machinery in Motion - -	1,500 – –	2,453 13 10	- - -	953 13 10
£.	17,000 – –	18,345 – 7	1,283 2 8	2,628 3 3
ENDOWED SCHOOLS (SCOTLAND) COMMISSION:				
F 1.—Salaries - - - - - - - - -	580 – –	815 12 5	- - -	235 12 5
G 1.—Travelling Expenses - - - - -	200 – –	172 2 3	27 17 9	—
H 1.—Shorthand Writing - - - - -	150 – –	323 6 8	- - -	173 6 8
I 1.—Incidental Expenses - - - - -	70 – –	62 4 6	7 15 6	—
£.	1,000 – –	1,373 5 10	35 13 3	408 19 1
UNSEAWORTHY SHIPS COMMISSION:				
K 1.—Salaries - - - - - - - - -		598 13 –		
K 2.—Travelling Expenses - - - - -		122 10 8		
K 3.—Incidental Expenses - - - - -		42 19 7		
OFFICERS' MEMORIALS COMMISSION:				
K 4.—Travelling Expenses - - - - -		40 10 –		
CIVIL SERVICE IRELAND (INQUIRY) COMMISSION:	5,000 – –	- - -	2,675 11 11	—
K 5.—Travelling Expenses - - - - -		415 7 5		
K 6.—Incidental Expenses - - - - -		1 16 6		
LEGAL DEPARTMENTS COMMISSION:				
K 7.—Salaries - - - - - - - - -		6 6 –		
K 8.—Travelling Expenses - - - - -		86 4 –		
K 9.—Incidental Expenses - - - - -		10 – 11		
K 10.—Digest of Law Commission - - -		1,000 – –		
£.	5,000 – –	2,324 8 1	2,675 11 11	—
RAILWAY COMMISSION:				
Y[a].—Salaries - - - - - - - - -	4,500 – –	6,460 6 3	- - -	1,960 6 3
Y[b].—Travelling Expenses - - - - -	- - -	5 11 5	- - -	5 11 5
Z[a].—Incidental Expenses - - - - -	50 – –	3 17 4	46 2 8	—
£.	4,550 – –	6,469 15 –	46 2 8	1,965 17 8
Fractions - - - - - - - - - -	- - -	– – 8	- - -	– – 8
£.	35,577 – –	38,059 3 8	4,582 – –	7,064 3 8
Deduct Surplus - - - - - - -				4,582 – –
Net Deficit to be voted - - - £.				2,482 3 8

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - - Nil.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 1.—TEMPORARY COMMISSIONS—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—Provision was made for the Commissioners' Salaries for nine months only, but the continuation of these payments until 30th June 1874 was afterwards sanctioned.

F.—Fifty-three weeks' wages were payable and paid to the Clerk and Messenger during the year.

F_a.—This Expense was not anticipated when the Estimate was prepared.

I.—Fifty-three weeks' wages were payable and paid to the Messenger during the year, and the payments to Housekeeper and for Coal carrying were slightly beyond the Estimate.

Q.—The amount provided for "Analysis of Evidence" was only partly expended.

V.—Provision was made for six months only, but the salaries of the Secretary, Clerk, and Messenger were authorised to be paid during the whole year.

Y.—Provision was made for two months only, but the Commission was continued during the whole year.

B 1., C 1., D 1., and E 1.,—The net deficit on the Sub-heads arises from the unforeseen requirements of the Service. It was impossible to estimate the precise sums that would come in course of payment.

E 2.—The preliminary Expenses connected with "Machinery in Motion," were very much higher than was anticipated, on account of the great number of Machines exhibited and the abnormal rate of Wages in Vienna.

F 1.—Five quarters' salary were paid to the Secretary during the year, and a payment was made for preparation of Statistical Tables of Parochial Endowments

K 1. to K 10.—No exact Estimate can be formed of the number and cost of the Commissions that may be appointed during the year for which the Estimate is prepared, and it is often difficult to estimate outstanding charges which may come in course of payment on account of Commissions which may have been closed.

Y^a.—Under-estimate. This Estimate was not presented until the end of the year, and it was anticipated that there would be a saving on other heads of this Vote, but the anticipation was not realised.

Y^b.—Provided for under "Incidental Expenses."

Z^a.—Over-estimate.

Memo.—With reference to the variations between Expenditure and Grant in the cases which are not specially explained above, it should be stated that the Estimate for Temporary Commissions is framed from information furnished by the Commissioners or their Secretaries. It is presumed that the uncertain nature of the Expenses prevented them from arriving at more accurate figures.

The Surplus of 5,381 *l.* 11 *s.* 3 *d.*, shown on the Account of the Vote "Temporary Commissions" for the Year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

TEMPORARY COMMISSIONS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-Heads:—

Rivers Pollution Inquiry—
- A.—Salaries.
- B.—Shorthand Writing.
- D.—Travelling Expenses.
- E.—Incidental Expenses.

Judicature Commission—
- F.—Salaries.
- F^a.—Shorthand Writing.
- G.—Travelling Expenses.

Public Schools Commission—
- I.—Salaries.

Historical Manuscripts Commission—
- M.—Salaries.
- N.—House of Lords Papers Arrangement.

Aid to Science Commission—
- R.—Shorthand Writing.

Friendly Societies Commission—
- U.—Salaries.

Universities Commission—
- Y.—Salaries.

Vienna Exhibition Commission—
- B 1.—Salaries and Allowances.
- C 1.—Travelling Expenses.
- E 2.—Expenses of Machinery in Motion.

Endowed Schools (Scotland) Commission—
- F 1.—Salaries.
- H 1.—Shorthand Writing.

Railway Commission—
- Y^a.—Salaries.
- Y^b.—Travelling Expenses.

2. The Net Deficit to be voted is, as shown by the Account, 2,482 *l.* 3 *s.* 8 *d.*

	£.	*s.*	*d.*
Grant	35,577	–	–
Expenditure	38,059	3	8
Net Deficit £.	2,482	3	8

VOTE 2.

DEEP SEA EXPLORING EXPEDITION.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for DEEP SEA EXPLORING EXPEDITION, in the Year ended 31st March 1874, showing the Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries	2,245 – –	2,429 18 4	– – –	184 18 4
B.—Instruments, Stores, &c.	400 – –	692 17 10	– – –	292 17 10
C.—Messing	400 – –	580 7 11	– – –	180 7 11
D.—Incidental Expenses	– – –	53 12 2	– – –	53 12 2
£.	3,045 – –	3,756 16 3	—	
Deficit to be voted £.				711 16 3

Estimated Amount of Extra Receipts payable to Exchequer - - - - - Nil.
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—This excess arises mainly from certain pa ments on account of 1872-73 having been made in 1873-74.

B.—Dredging Nets were provided, the expense of which was not anticipated when the Estimate was framed.

C.—The cost of the issue of Ship's Rations to the Scientific Staff of the "Challenger" was allowed to be charged against this Sub-Head; and rather more than a year's contribution to the "Ward Room Mess" became payable during the year.

D.—These consist of sundry small payments to guides, for porterage, &c., which are not chargeable to the previous Sub-Heads.

The Surplus of 6*l.* 3*s.* 5*d.*, shown on the Account of the Vote "Deep Sea Exploring Expedition," for the year ended 31st March 1873, has been surrendered.

Treasury, 14 December 1874.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

Vote 2.

DEEP SEA EXPLORING EXPEDITION.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. Expenditure in excess of the Estimate has taken place under each Sub-Head of the Vote.

2. The Deficit to be voted is, as shown by the Account, 711 *l.* 16 *s.* 3 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	3,045	–	–
Expenditure - - - - - - -	3,756	16	3
Deficit - - - £.	711	16	3

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 3.

MISCELLANEOUS EXPENSES.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MISCELLANEOUS EXPENSES in the Year ended 31st March 1874, showing the Surplus or Deficit upon each Sub-Head of the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Services under the Lord Chamberlain's Department not provided for in Civil List.	9,170 – –	9,506 18 10	– – –	336 18 10
B.—Fees on Appointments, &c.	1,300 – –	880 19 4	419 – 8	—
C.—The Tower of London	105 – –	83 – 10	21 19 2	—
D.—Tower of London Jewel House	716 – –	736 16 –	– – –	20 16 –
E.—Salaries of Officers, Dover Castle	70 – –	70 – –	—	—
F.—Salaries, &c., of Receiver and Assistant Receiver of Hereditary Revenue.	862 – –	861 13 4	– 6 8	—
G.—Creation and other Ancient Fees	242 – –	183 9 6	58 10 6	—
H.—Maintenance of Prince Alamayou Simyen	700 – –	705 5 –	– – –	5 5 –
£.	13,165 – –	13,028 2 10	499 17 –	362 19 10
Deduct Deficit			362 19 10	
Net Surplus to be surrendered £.			136 17 2	

	£. s. d.
Estimated Amount of Extra Receipts payable to Exchequer	2,750 – –
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer	3,293 8 –

EXPLANATION of the Causes of Variation between Expenditure and Grant.

A.—The amounts paid for Insignia of the several Orders were in excess of the Estimate.

B.—This Expenditure is very uncertain. It depends mainly on the number of Patents of creation granted during the year; in respect of these, however, fee stamps are issued by the Inland Revenue which cover the Expenditure.

Note.—Of the sums charged and discharged by Treasury direction in the books of the Inland Revenue Department for stamps on appointments, in the year 1873–74, and not paid for by the appointees, under Treasury Minute dated 17th August 1874.

Date on which Stamp was Impressed.	NAME.	OFFICE OR RANK.	PARTICULARS.	Amount of Stamp Duty Charged.	Amount of Stamp Duty Remitted.
				£. s. d.	£. s. d.
28 April 1873	R. Southey, Esq.	Lieutenant Governor of Griqua Land, West.	Fresh Commission issued in consequence of Personal Allowance to the Lieutenant Governor having been increased by 500 *l.*	175 – –	*150 – –
14 July 1873	John P. Hennessy, Esq.	Governor of the Bahamas	A fresh Commission issued in consequence of the first having become null, by reason of its not having been proclaimed in the Colony within the time prescribed by Act of Parliament.	100 – –	*100 – –
14 July 1873	John P. Hennessy, Esq.	Governor of the Bahamas	First Commission nullified by non-publication.	10 2 –	10 2 –
14 July 1873	F. A. Weld, Esq.	Governor of Western Australia.	Commission amended	10 2 –	10 2 –
26 Sept. 1873	A. M. Campbell, Esq.	President of Nevis	A fresh Commission issued in consequence of first having been accidently burnt.	30 – –	*30 – –
18 Nov. 1873		Bishopric of Gibraltar	Revocation of Letters Patent creating Bishopric of Gibraltar.	10 2 –	10 2 –
7 Feb. 1874		Commissioners of Customs	Appointment of new Board on retirement of Sir T. Fremantle.	10 2 –	10 2 –
6 March 1874	Members of the Treasury Board.	Lords Commissioners of Treasury.	Appointment of new Board. (This is the amount of the Crown Office Fee Stamp and the Docket Stamp; the ad valorem duties having been paid by the Commissioners.)	10 2 –	10 2 –

* Being the amount of Duty paid on former Commission.

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 3.—MISCELLANEOUS EXPENSES—*continued.*

EXPLANATION of the Causes of Variation between Expenditure and Grant—*continued.*

C.—No application was made for the contingent allowance of the constable.

D.—Approximate Estimate.

F.—Fraction of a £.

G.—These fees are claimed at irregular times.

H.—The deficit in this case arose from a payment for Medical Attendance; subsequent charges of this nature have been paid out of the allowance for maintenance.

Extra Receipts.—These receipts consist entirely of sums received from visitors to the Jewel House at the Tower.

The Surplus of 930 *l.* 11 *s.* 1 *d.*, shown on Account of the Vote "Miscellaneous Expenses," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 3.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. EXPENDITURE in excess of the Estimate has taken place under the following Sub-heads:—

A.—Services under Lord Chamberlain's Department not provided for in Civil List.

D.—Tower of London Jewel House.

H.—Maintenance of Prince Alamayou Simyen.

2. The Net Surplus to be surrendered is, as shown by the Account, 136 *l.* 17 *s.* 2 *d.*

	£.	*s.*	*d.*
Grant	13,165	–	–
Expenditure	13,028	2	10
Net Surplus	£. 136	17	2

VOTE 4.

REPAYMENT OF KENSINGTON STATION, &c., RAILWAY DEPOSIT.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENT OF KENSINGTON STATION, &c., RAILWAY DEPOSIT, in the Year ended 31st March 1874.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayment under 35 & 36 Vict. c. 80 - - -	5,760 – –	5,760 – –	—	—

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

VOTE 4.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

No special observation arises on this Account.

	£. s. d.
Grant - - - - - - - - - - - -	5,760 – –
Expenditure - - - - - - - - - -	5,760 – –

VOTE 4 A.

MEDITERRANEAN EXTENSION TELEGRAPH COMPANY.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for MEDITERRANEAN EXTENSION TELEGRAPH COMPANY, in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Subsidy to the Mediterranean Extension Telegraph Company - - - - - - - -	1,812 – –	1,628 11 9	183 8 3	—
Surplus to be surrendered - - - £.			183 8 3	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Over-estimate.

The Surplus of 11 *s.* 1 *d.*, shown on the Account of the Vote "Mediterranean Extension Telegraph Company," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
C. A. de Valmer, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

VOTE 4 A.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 183 *l.* 8 *s.* 3 *d.*

	£. s. d.
Grant - - - - - - - - - - - - -	1,812 – –
Expenditure - - - - - - - - - - -	1,628 11 9
Surplus - - - £.	183 8 3

CIVIL SERVICE ESTIMATES—CLASS VII.—*continued.*

VOTE 5.

REPAYMENTS TO CIVIL CONTINGENCIES FUND.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for REPAYMENTS TO CIVIL CONTINGENCIES FUND in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Repayments to the Civil Contingencies Fund of Miscellaneous Advances made during the year ended 31st December 1873.	15,038 – –	15,037 7 6	– 12 6	—
Surplus to be surrendered - - - £.			– 12 6	

	£.	s.	d.
Estimated Amount of Extra Receipts payable to Exchequer - - - - -	Nil.		
Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer -	153	–	–

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Fraction of a £.

Extra Receipts.—These receipts consist of sums received in respect of certain defalcations at Callao which were met from Civil Contingencies.

The Surplus of 5*l.* 13*s.* 7*d.*, shown on the Account of the Vote "Repayments to Civil Contingencies," for the year ended 31st March 1873, has been surrendered.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Examined,
C. Mallet, Inspector.

VOTE 5.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

WITH reference to an observation in my Report of last year, to the effect that steps had been taken to recover a portion of the defalcations at the Consulate at Callao, I have to state that the following sums have been recovered and paid into the Exchequer, viz.:—

	£.	s.	d.
From Mr. Wilthew, in full satisfaction of his liabilities - - -	228	2	9
From Mr. Barton, in part payment - - - - - - -	11	6	–
Together - - - £.	239	8	9

The Surplus on the Grant is, as shown by the Account, 12*s.* 6*d.*

	£.	s.	d.
Grant - - - - - - - - - - - -	15,038	–	–
Expenditure - - - - - - - - - - -	15,037	7	6
Surplus - - - £.	–	12	6

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE following Statement will show how far the Expenditure in respect of the Grant for the Services in Class VII. has exceeded the Grants for the Year 1873–74.

It will be seen that the Net Deficit on all the Votes of this Class amounts to 2,873*l.* 2 *s.*

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	Temporary Commissions	35,577	38,059 3 8	- - -	2,482 3 8	—	—
2	Deep Sea Exploring Expedition	3,045	3,756 16 3	- - -	711 16 3	—	—
3	Miscellaneous Expenses	13,165	13,028 2 10	136 17 2	- - -	2,750 - -	3,203 8 -
4	Repayment of Kensington Station, &c., Railway Deposit	5,760	5,760 - -	—	—	—	—
	Mediterranean Extension Telegraph Company	1,812	1,628 11 9	183 8 3	—	—	—
5	Repayments to Civil Contingencies Fund	15,038	15,037 7 6	- 12 6	- - -	- - -	153 - -
	TOTAL £.	74,397	77,270 2 -	320 17 11	3,193 10 11	2,750 - -	3,440 8
	NET DEFICIT £.		2,873 2 -			More than Estimated £.	690 8 -

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

Exchequer and Audit Department,
15 January 1875.

ALABAMA CLAIMS.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for ALABAMA CLAIMS in the Year ended 31st March 1874, showing the Surplus upon the Vote.

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Alabama Claims - - - - - -	3,200,000 – –	3,196,874 15 10	3,125 4 2	—
		Surplus to be surrendered - - - £.	3,125 4 2	

Estimated Amount of Extra Receipts payable to Exchequer - - - - - - Nil.

Amount of Extra Receipts realised in the Year 1873–74, and paid over to Exchequer - Nil.

EXPLANATION of the Causes of Variation between Expenditure and Grant.

Approximate Estimate.

R. E. Welby,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
C. A. de Valmer, Inspector.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

THE Surplus to be surrendered is, as shown by the Account, 3,125 *l.* 4 *s.* 2 *d.*

	£. s. d.
Grant - - - - - - - - - - -	3,200,000 – –
Expenditure - - - - - - - - -	3,196,874 15 10
Surplus - - - £.	3,125 4 2

REVENUE DEPARTMENTS,

AND

POST OFFICE PACKET AND TELEGRAPH SERVICES,

1873–74.

REPORTS of the Comptroller and Auditor General on the APPROPRIATION ACCOUNTS of the SUPPLY GRANTS included in the REVENUE ESTIMATES, Votes 1, 2, 3, 4, and 5, for the Year ended 31st March 1874; prepared and submitted for the Information of the House of Commons, in pursuance of the 22nd and 32nd Sections of the Act 29 & 30 Vict. c. 39.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1. - - - - - - - - -

CUSTOMS. - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the CUSTOMS Surplus or Deficit upon

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant	
			Less than Granted.	More than Granted.
A.—Superintending Establishment:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1.—Salaries, and Allowances in addition thereto -	62,530 – –	62,256 16 8	273 3 4	- -
2.—Travelling and Subsistence Allowance and Incidental Expenses - - - - - - -	1,000 – –	679 16 11	320 3 1	- -
£.	63,530 – –	62,936 13 7	593 6 5	- -
B.—Establishment of the Port of London:				
1.—Salaries, and Allowances in addition thereto -	252,197 – –	253,655 3 2	- -	1,458 3 2
2.—Travelling and Subsistence Allowances - -	3,500 – –	4,123 11 1	- -	623 11 1
3.—Rent - - - - - - - - - - -	4,200 – –	2,810 19 6	1,389 – 6	- -
4.—Rates, Taxes, and Insurance - - - - -	1,800 – –	1,789 2 4	10 17 8	- -
5.—Clothing at all the Ports - - - - - -	1,200 – –	987 7 9	212 12 3	- -
6.—Expense of the Revenue Vessel "Vigilant" - -	1,860 – –	1,707 9 –	152 11 –	- -
7.—Purchase of and Repairs to Vessels and Boats, and Stores for the same - - - - - - -	1,450 – –	1,353 9 2	96 10 10	- -
8.—Gauging Instruments, Scales, Weights, &c. at all the Ports - - - - - - - - -	1,200 – –	1,652 17 –	- -	452 17 –
9.—Expense of protecting Custom House from Fire -	550 – –	540 19 –	9 1 –	- -
10.—Incidental Expenses - - - - - - -	6,400 – –	5,305 18 3	1,094 1 9	- -
£.	274,357 – –	273,926 16 3	2,964 15 –	2,534 11 3
C.—Establishment of the Port of Liverpool:				
1.—Salaries, and Allowances in addition thereto -	108,425 – –	110,381 14 9	1,043 5 3	- -
Supplementary Estimate - - - - - -	*3,000* – –			
2.—Travelling and Subsistence Allowances - -	300 – –	315 2 1	- -	15 2 1
3.—Rent - - - - - - - - - - -	7,460 – –	6,763 2 –	696 18 –	- -
4.—Rates, Taxes, and Insurance - - - - -	94 – –	131 19 2	- -	37 19 2
5.—Purchase of and Repairs to Vessels and Boats, and Stores for the same - - - - - - -	400 – –	129 13 5	270 6 7	-
6.—Incidental Expenses - - - - - -	1,800 – –	1,589 17 6	210 2 6	-
£.	121,479 – –	119,311 8 11	2,220 12 4	53 1 3
D.—Establishments other than London and Liverpool:				
1.—Salaries, and Allowances in addition thereto - -	311,579 – –	331,562 6 3	2,016 13 9	- -
Supplementary Estimate - - - - - -	*22,000* – –			
2.—Travelling and Subsistence Allowances and Removal Expenses - - - - - - - - -	5,706 – –	7,410 9 11	- -	1,704 9 11
3.—Rent - - - - - - - - - - -	12,174 – –	12,754 9 5	- -	580 9 5
4.—Rates, Taxes, and Insurance - - - - -	780 – –	782 15 1	- -	2 15 1
5.—Purchase of and Repairs to Boats, and Stores for the same - - - - - - - - -	1,540 – –	2,133 7 11	- -	593 7 11
6.—Incidental Expenses - - - - - - -	8,370 – –	8,350 12 6	19 7 6	- -
£.	362,149 – –	362,994 1 1	2,036 1 3	2,881 2 4
Carried forward - - - £.	821,515 – –	819,168 19 10	7,814 15 –	5,468 14 10

VOTE 1.

CUSTOMS.

DEPARTMENT, in the Year ended 31st March 1874, showing the
each Sub-Head of the Vote.

	Explanation of the Causes of Variation between Expenditure and Grant.
A.	1.—The Saving in this case being small appears to call for no special remark. 2.—The Expenditure under this head has been less than was anticipated.
B.	1.—Owing to the increase of trade more extra men were necessarily employed, which accounts for this Excess. 2.—This Amount has been short Estimated. 3.—In consequence of the death of a landlord, one half-year's rent of certain premises remains unpaid. 4 to 10.—Casual fluctuation of Expenditure.
C.	1.—Owing to arrears of salary which were granted by the Treasury a Supplementary Vote had to be taken, which in this case was over-Estimated. 2.—Excess small, and appears to call for no remark. 3.—Portion of rent due this year not applied for. 4 to 6.—Casual fluctuation of Expenditure.
D.	1.—Same explanation as C. 1. 2.—More removal of officers and travelling this year than usual, owing to changes in the Establishment. 3.—Additional premises have been necessarily provided during the year, which accounts for this Excess. 4.—No observation considered necessary. 5.—Steam launch bought for the use of the Tyne Ports, under Treasury sanction, is the cause of this Excess. 6.—Casual fluctuation of Expenditure.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1—CUSTOMS—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Customs

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward - - -	821,515 – –	819,168 19 10	7,814 15 –	5,468 14 10
E.—Law Charges, Subsistence of Prisoners, &c.:				
1.—Law Charges and Subsistence of Prisoners confined for Offences against the Revenue Laws - - -	1,800 – –	1,455 6 –	344 14 –	- -
2.—Rewards to Officers for the Capture of Smugglers -	3,300 – –	3,953 5 1	- -	653 5 1
3.—Expenses arising from the custody and disposal of Goods seized - - - - - - - - -	200 – –	89 19 8	110 – 4	- -
£.	5,300 – –	5,498 10 9	454 14 4	653 5 1
F.—Expenses under the Merchant Shipping Act - -	3,500 – –	16,088 11 7	- -	3,588 11 7
Supplementary Estimate - - - - -	9,000 – –			
G.—Expenses under the Crown Lands Act, 1866 - -	750 – –	323 11 10	426 8 2	- -
H.—Superannuations and other Non-Effective Charges -	171,747 – –	174,281 4 5	1,065 15 7	- -
Supplementary Estimate - - - - -	3,600 – –			
I.—Amount payable to the Commissioners for the Reduction of the National Debt on account of Sums advanced in Commutation of Pensions held by Customs Officers - - - - - - - - -	5,203 – –	5,203 – –	—	—
Expenses under the Passenger Act - - -	- -	23 6 –	- -	23 6 –
TOTAL - - - £.	1,020,615 – –	1,020,587 4 5	9,761 13 1	9,733 17 6
Deduct Deficit - - - - - - - - -			9,733 17 6	
Net Surplus to be surrendered - - - £.			27 15 7	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 1—CUSTOMS—*continued.*

Department, in the Year ended 31st March 1874, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.
E. 1 to 3.—As these expenses necessarily vary each year it is not possible to estimate closely the amounts required.
F.—The Excess in this case has been caused by the various inquiries instituted into the alleged unseaworthiness of Vessels, by direction of the Board of Trade.
G.—Same explanation as E.
H.—A Supplementary Vote had to be taken for this Sub-Head, the amount of which was over-estimated.
This Expense was paid out of the Customs Vote by direction of the Treasury.

Vote 1—Customs—*continued.*

EXRA RECEIPTS.

Nature of the Receipts.	Amount Estimated.	Amount Received.	Explanation of the Cause of Variation between Estimate and Receipt.
	£. s. d.	£. s. d.	
For Clerical Services, and Incidental Expenses on account of the Board of Trade - -	13,800 – –	14,390 3 –	These Extra Receipts are necessarily variable, and this year have exceeded the amount estimated.
For Rent of Crown's Premises - - -	10,400 – –	10,418 19 –	
For Rent on Goods in Crown's Warehouses -	1,700 – –	1,418 7 8	
Fees under Part II. of Merchant Shipping Act - - - - - - - - -	440 – –	394 7 6	
Proceeds of Sale of Stores, &c. - - -	400 – –	226 4 2	
Proceeds, less Duty, of Goods sold at Customs Sale - - - - - - - - -	8,100 – –	9,547 14 4	
Moneys received from Merchants, &c., for Special Attendance of Officers - - -	17,400 – –	18,847 14 10	
Fines, Forfeitures, &c. - - - - -	8,200 – –	6,979 6 4	
Repayment of Superannuations by Admiralty	-	297 2 3	
£.	60,440 – –	*62,519 19 1	

* This amount has been paid into the Exchequer as under,—viz.:

	£. s. d.
On 31 July - 1873 - - - - - - - - -	9,859 16 1
12 November „ - - - - - - - - - -	9,757 3 8
29 January 1874 - - - - - - - - - -	12,968 5 6
21 May „ - - - - - - - - - -	29,934 13 10
	£. 62,519 19 1

A Grant has been taken for 10,383 *l.* 11 *s.* 6 *d.*, the Deficit shown on the Account of the Vote for "Customs" for the year ended the 31st March 1873.

I certify that the foregoing is a correct Account.

Customs,
30 November 1874.

J. Jenner Weir,
Accountant and Comptroller General,
Accounting Officer.

I certify that this Account has been examined under my directions, and is correct.

Examined,
F. A. Hawker, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

VOTE 1.

CUSTOMS.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Charges under head of Expenses of Merchant Shipping Act.

1. IN the Estimates laid before Parliament for the Customs Department is included a Sub-Head F., "Expenses under the Merchant Shipping Act," out of which it has been the practice, under the authority of the Lords of the Treasury, to pay the expenses incurred by the Solicitor of the Customs for legal work done for the Board of Trade.

In my Report on the Customs Account for the year 1871–72 (paragraph 1), I observed that in some cases the legal expenses connected with the Board of Trade were paid out of the Vote of the latter Department, and in others out of the Vote of the Customs; and I suggested a course which appeared to me desirable as to the way that expenses incurred by the Solicitor of the Customs for work performed by him for the Board of Trade should be finally charged.

A.

In a letter from the Treasury of the 29th December 1873 (copy annexed), in reply to a communication from the Customs on the subject of the paragraph in my Report above adverted to, their Lordships stated that it did not appear to them desirable to disturb the existing arrangement which is in harmony with the rule which, generally speaking, is acted on, namely, that the Department performing any service should bear the cost of that service.

Under the authority of the Lords of the Treasury, the legal expenses of the Board of Trade for work performed by the Solicitor of the Customs for that Department, have therefore continued to be borne on the Customs Vote.

In the examination of the accounts of the Solicitor of the Customs for the year 1873–74, it appears that a payment of 1,210*l.* 16*s.* 7*d.* was made in June 1873 by the solicitor to Messrs. Lawless, Nelson, and Jones, solicitors, "on account of a claim of Captain Newby "against the Board of Trade, and costs, subject to any further claim which may be made "upon the ship (the 'Parga') after she arrives at Monte Video."

The payment of compensation for the detention of a ship ordered by the Board of Trade, being an unusual charge against the Customs Vote, and as it appeared to be an expense not contemplated by Parliament when the Estimates for this Service were laid before the House of Commons, I addressed a letter to the Customs (copy annexed) inquiring as to the circumstances under which the payment of the claim on the Board of Trade, which could not, it seemed to me, be strictly considered a law expense payable by the Customs, had been charged against the Vote for that Department.

B.

C.

In reply to this inquiry, I received a letter from the Customs, dated 13th May 1874 (copy annexed), enclosing a copy of a letter of the 29th of December 1873 from the Treasury, already quoted (A. annexed), authorising the Customs "to defray such expen- "diture as the costs in connection with the inquiry into the seaworthiness of the vessel "'Parga,' and in connection with the losses of vessels and casualties at sea, directed by "the Board of Trade out of the general Vote of the Customs Department."

In the Merchant Shipping Act of 1871 it is not stated by what department compensations for illegal detention of ships, ordered by the Board of Trade, are to be defrayed; but it will be observed that under the Merchant Shipping Act of 1873 (36 & 37 Vict. c. 85) special provision is made to charge such expenses to the Board of Trade Vote, which would lead me to infer that had the payments of compensation in the case of the "Parga" been brought under the notice of the House of Commons, they would have directed them to be charged to the Board of Trade Vote, and not to that of the Customs.

In any case, as this was a special payment by the Customs, it seems to me that it should have appeared in the Estimates and in the Account as a separate item, instead of being merged in the general Sub-head of "Expenses under the Merchant Shipping Act."

Date of recording payments by Sub-Accountants.

2. With reference to paragraphs 77 and 78 of the Report of the Committee of Public Accounts, 1874, on the subject of recording payments by Sub-Accountants, I have not been informed whether any steps have been taken with a view to the settlement of this question.

New Sub-Head.

3. I have to observe that a Sub-head has been inserted in the Account, which was not included in the Estimates laid before Parliament, namely, Expenses under the Passenger Act (last item in the Account).

Vote 1.—Customs—*continued.*

Payments in Excess of Estimates.

4. Payments in excess of the Estimates, amounting in the aggregate to 9,733 *l.* 17 *s.* 6 *d.*, have been made under the following Sub-heads, viz. :—

B. Establishment of the Port of London.

B. 1. Salaries, and Allowances in addition thereto.
2. Travelling and Subsistence Allowances.
8. Gauging Instruments, Scales, Weights, &c. at all the Ports.

C. Establishment of the Port of Liverpool.

C. 2. Travelling and Subsistence Allowances.
4. Rates, Taxes, and Insurance.

D. Establishments other than London and Liverpool.

D. 2. Travelling and Subsistence Allowances and Removal Expenses.
3. Rent.
4. Rates, Taxes, and Insurance.
5. Purchase of, and Repairs to Boats, and Stores for the same.

E. Law Charges, Subsistence of Prisoners, &c.

E. 2. Rewards to Officers for the Capture of Smugglers.

F. Expenses under Merchant Shipping Act.

Expenses under the Passenger Act.

5. The Net Surplus to be surrendered to the Exchequer is, as shown by the Account, 27 *l.* 15 *s.* 7 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	1,020,615	–	–
Expenditure - - - - - - -	1,020,587	4	5
Net Surplus - - -	£. 27	15	7

Revenue.

Test examination of Revenue.

D. E. F. G. H. I. J. K. L.

6. In the course of the correspondence between my Department and the Lords of the Treasury (annexed), on the subject of the examination of the Revenue Accounts, I considered it my duty to point out that the practice of giving certificates, as had been done by my predecessors, the Commissioners of Audit, to the correctness of these accounts which had been subjected to only a test examination, was one which, upon reflection, I felt I could no longer conform to.

G.

Not proposing, however, to diminish in any way the test examination, which appeared to be valuable as far as it went, but on the contrary, to extend it, as will be seen by a letter to the Treasury (copy annexed), I suggested, for the consideration of their Lordships, whether it might not be sufficient for the form of acquittance that the result of the examination should be communicated to them, and to the heads of the Departments concerned, instead of continuing the practice of giving certificates of the balances. The Lords of the Treasury having assented to this proposal, and the Customs Revenue Account for the year 1873–74 having been subjected to a test examination, which has been found satisfactory, the Treasury and the Board of Customs have been informed accordingly.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Gentlemen, Treasury Chambers, 29 December 1873.

THE Lords Commissioners of Her Majesty's Treasury have had before them your letter of the 3rd September last, adverting to the observations of the Comptroller and Auditor General in his Report on the Customs Appropriation Account 1872, wherein he refers to the fact that part of the legal expenses of the Board of Trade have been paid out of Customs Vote, whilst others have been defrayed out of Board of Trade Votes, and remarks, "I have deemed it right to mention these circumstances, as it might appear "more proper that all the legal expenses of the Board of Trade should be included in the Estimates, and "borne on the Votes of that department, the payments made by the Customs being treated in the accounts "of that department as advances to the Board of Trade."

In these remarks it is stated that your Board concurs, and you think it very desirable that Sub-head F. (Expenses under the Merchant Shipping Act) should be entirely withdrawn from the Customs Vote in future.

I am, in reply, to acquaint you that it does not appear to this Board desirable to disturb the existing arrangement, which is in harmony with the rule which, generally speaking, is acted on, viz., that the department performing any service should bear the cost of that service.

With respect to the statement in your letter that there would probably be an excess of about Two thousand three hundred and sixty pounds (2,360 *l.*) on the Sub-head F. in question, and that no provision would be left for the expenses to be met during the last seven months of the financial year, I am to acquaint you that their Lordships are pleased to authorise you to defray such expenditure as the costs in connection with the inquiry into the seaworthiness of the vessel "Parga," and in connection with the losses of vessels and casualties at sea, directed by the Board of Trade out of the General Vote for the Customs Department.

Should any excess on the Vote be thereby occasioned, their Lordships will be prepared to meet it at the proper time.

I have, &c.

The Commissioners of Customs. (signed) *James H. Cole*,
For Secretary.

(B.)

(No. 814.)

Exchequer and Audit Department,
Sir, 8 May 1874.

I AM directed by the Comptroller and Auditor General to state, for the information of the Board of Customs, that in the examination of the Account of the Solicitor of your Department for the month of June 1873, he observes that a payment of 1,210 *l.* 16 *s.* 7 *d.* has been made to Messrs. Lawless, Nelson, and Jones, Solicitors, on account of "a claim of Captain Newby, against the Board of Trade and costs, subject "to any further claim which may be made upon the ship (the 'Parga') after she arrives at Monte Video."

The receipt of the Solicitors, in the words above quoted, being all the information afforded on the subject of the claim referred to, I am to request that you will move the Commissioners of Her Majesty's Customs to cause the Comptroller and Auditor General to be informed of the circumstances under which the payment of the claim on the Board of Trade, which cannot be strictly considered a law expense payable by the Customs, has been charged against the Vote of your Department, and to furnish him with the authority of the Lords Commissioners of Her Majesty's Treasury for the payment in question.

I have, &c.

H. W. Dobell, Esq., (signed) *H. Treherne.*
Accountant and Comptroller General.

(C.)

Sir, London, 13 May 1874.

IN reply to Mr. Treherne's letter of the 8th instant, No. 814, requesting to be informed of the circumstances under which the payment of 1,210 *l.* 16 *s.* 7 *d.* was made in June 1873 to Messrs. Lawless & Co., Solicitors, being on account of a claim against the Board of Trade, and costs in connection with the ship "Parga," I beg to state that the vessel having been detained by the Board of Trade, under the provisions of the Merchant Shipping Amendment Act, upon information received to the effect that she was unseaworthy, but which information proved to be untenable, she became the subject of an appeal on the part of the master and owner to the Court; and after a survey appointed by the Court, was pronounced fit to proceed to sea, and the Board of Trade ordered to pay the damages and costs of detention.

The reason of this and similar expenses being charged to the Customs Vote is in conformity with Treasury instructions, and I herewith enclose a certified copy of their Lordships' letter, dated 29th December 1873, on the point.

I have, &c.
(signed) *J. Jenner Weir*,
Assistant Accountant and Controller General.

The Comptroller and Auditor General,
Somerset House.

(D.)

Exchequer and Audit Department,
24 October 1873.

Sir,

The Comptroller and Auditor General has had his attention drawn to the present mode of examining and passing the Revenue Accounts of the Customs, Inland Revenue, and Post Office.

It will be seen from the evidence taken before the Public Accounts Committee, 1861, that, for the reasons there stated, no detailed examination could be given in this Department as regards the receipt of Revenue ; and in the First Report of that Committee an alternative was suggested, viz., that by an examination from time to time of a portion of the Accounts by the Board of Audit, though no complete audit would be made, a test of the accuracy of the departmental examination would be applied.

After some correspondence the Commissioners of Audit suggested in their Report of 29th July 1862, that an officer from this Department should be detached to test the correctness of these Accounts, and the Lords Commissioners of Her Majesty's Treasury approved of this course in their Minute of 20th September 1862, and the test has been in operation ever since.

With regard to the examination of the discharge side of the Revenue Accounts, the Commissioners of Audit had, under Act 53 Geo. 3, c. 150, the power of dispensing with a re-examination of Accounts which had already undergone examination by persons duly authorised to examine them. This power the Commissioners of Audit exercised to the following very considerable extent. They directed that in addition to seeing that the sums claimed credit for as having been paid to the Exchequer had been duly brought to Account, the examination should consist of a comparison of 1-12th only of the vouchers, with the sums taken credit for under the heads of repayments of duty, or as abatements of Revenue, and in a careful inspection of the Accounts to see that they bore evidence of proper departmental examination. Such an examination has been given to the Revenue Accounts of the Customs and Inland Revenue Departments up to the present time.

The Act 53 Geo. 3, c. 150, was repealed by the Exchequer and Audit Department's Act, 1866, but it will be seen by the 33rd Section of the latter Act, that the Revenue Accounts were in future to be examined by the Comptroller and Auditor General, in accordance with any regulations that might be prescribed by the Treasury. The Lords Commissioners of Her Majesty's Treasury in the 4th paragraph of their Minute of 2nd March 1867, directed by implication, if not in specific terms, that these Accounts should be audited by the Exchequer and Audit Department in the same manner, and under the same regulations as they would have been if the Commissioners of Audit had continued to be charged with the audit thereof ; and this direction has been observed, and the Accounts have been passed, and certificates as to their correctness have been sent to the Accountants. On a reconsideration, however, of the matter, the Comptroller and Auditor General has arrived at the conclusion that so limited a test as that implied by the examination of 1-12th only of the vouchers of an Account cannot be considered as in itself satisfactory, and as in the case of the Customs and Inland Revenue, the extension of the examination to the whole of the discharge vouchers would not involve much additional labour, he proposes, with their Lordships' consent, to make arrangements as soon as the strength of this Office shall be raised to its authorised number, for carrying this suggestion into effect.

Inasmuch, however, as the discharge side of the Post Office Accounts differs almost entirely from the discharge side of the other two Revenue Departments, the Comptroller and Auditor General proposes to treat of this subject in a subsequent letter.

The Comptroller and Auditor General by no means desires to suggest that a test examination of the Receipt of Revenue, as above described, is not in itself valuable, as well as sufficient for the purposes for which it was intended, viz., that of seeing that the departmental check and examination is duly maintained ; but at the same time he cannot but be of opinion that the duty of stating and passing an Account upon a mere test or partial examination, and of transmitting to the Accountant a certificate as to the absolute correctness of an Account, when he has no means of knowing whether it is, taken as a whole, correct or not, is one which he can hardly with propriety be called upon to perform.

Under these circumstances the Comptroller and Auditor General does not consider that he would be justified in any longer delaying to submit for the consideration of the Lords of the Treasury, whether it will not be sufficient to meet the views as expressed by the Committee of Public Accounts, 1861, and the intentions of their Lordships', that the Accounts of the receipt of Revenue by the three Departments should be tested in the manner and to the extent described in this letter, and the result of such test examination communicated by him to the Treasury, and the heads of the Departments concerned, in lieu of continuing the present practice of giving certificates of the correctness of the Balances in the Accounts ; and there will be no danger that the guarantee of this Department will be supposed to have been given to the accuracy of an Account which it has not really fully verified.

The fact of the extension of the examination to all the vouchers of the discharge side would still, as is evident, be the examination of only one side of the Account, and would not therefore affect the proposal.

In conclusion, I am to add that the Comptroller and Auditor General does not see that the adoption of this proposal need in any way interfere with any inquiry which the Treasury may, as stated in their Minute of 28th June 1873, think proper to institute into the Revenue Accounts.

I have, &c.

The Secretary to the Treasury. (signed) *H. Treherne.*

(E.)

Exchequer and Audit Department,
12 November 1873.

Sir,

I am directed by the Comptroller and Auditor General to request that you will bring under the notice of the Lords Commissioners of Her Majesty's Treasury the question of the examination to be given to the discharge or payment side of the Post Office Revenue Accounts, which was referred to in the letter from this Department of the 24th ultimo. The question of the examination or test of the receipt of Revenue was fully dealt with in that letter, and need not be alluded to further. With regard to the examination of payments relating to Revenue, it was stated in that letter that little additional labour would be entailed upon this Department by the examination of the discharge side of the Revenue Accounts of the Customs and Inland Revenue, but that the Post Office Account differed almost entirely from the other two Revenue Departments.

The

The examination, hitherto given to the Account of the Post Office, has consisted in the verification of the payments to the Exchequer, and in the careful inspection of the Accounts, to see they bear evidence of departmental examination; but no further examination as to vouchers has been given.

The principal items consist of—

Postage and Money Order Commission and Telegraph Receipts collected by Great Britain on behalf of Foreign and Colonial Post Offices and Submarine Telegraph Companies, for which vouchers in the ordinary sense of the word could hardly be produced. The documents necessary to support these charges being the Foreign and Colonial Accounts, and the Accounts between the Post Office and Submarine Telegraph Companies, together with the Letter Bills, acknowledgments of Receipt, and other documents relating thereto.

A detailed examination and verification of these Accounts would occupy the time of a considerable staff, and as the responsibility of laying down the regulations for the examination of the Revenue Accounts is expressly imposed upon the Treasury, under the 33rd Section of the Exchequer and Audit Act, the Comptroller and Auditor General considers that his duty in the matter will be discharged by bringing the facts before their Lordships for any directions they may consider it desirable or necessary to give.

Whilst entering on the question of the examination of the Revenue Accounts of the Post Office, it may not seem foreign to the subject to touch upon the question of the balances of that Department.

A committee of inspectors of this office having been appointed to inquire into the several items composing the balances of the three great Revenue branches reported that, as regards the Post Office Ledger Balances, they had not been able to obtain information sufficient to ascertain their correctness. There were on the 31st March 1872 no less than 3,941 Cash Accounts open in the ledgers, the majority being Accounts with Postmasters, and unless the whole of their Accounts (which hitherto have never been examined by the Audit Office) were sifted, it would not be possible to ascertain if the balances were correct.

In bringing this subject under the notice of the Treasury, the Comptroller and Auditor General in no way wishes to interfere with the duty, imposed by Treasury Minute of 14th August 1872 on the Treasury officers of Accounts, of verifying balances, but he cannot but consider that the fact that there is not, and as far as he is aware, never has been of late any external verification of the large balances appearing upon the Revenue Account of the Post Office, raises a question which should be brought under the notice of the Lords of the Treasury with reference to the responsibility devolving upon their Lordships' Department as well as upon that of the Comptroller and Auditor General.

I have, &c.

The Secretary to the Treasury. (signed) *H. Treherne.*

(F.)

Sir, Treasury Chambers, 20 May 1874.

THE Lords Commissioners of Her Majesty's Treasury have had under consideration your letter of 24th October last, on the subject of the examination of the Customs' Accounts and Inland Revenue, and of the Post Office Revenue Account.

They are about to address to you a separate letter on the last-named Account, their remarks on the present occasion will therefore be confined to the Accounts of the Customs and Inland Revenue Departments.

1st. With regard to the Accounts of Receipts, my Lords understand that you do not suggest an alteration of the present practice of applying a test which they agree with you is in the main sufficient for its object, but that you are only desirous of modifying your certificate so that it shall not appear to imply a more searching examination than is really applied.

Upon this point my Lords agree with you, and also that the result of the test examination should be communicated to this Board and to the Departments concerned, but they think that you should also state the same fact, viz., the limited extent of your examinations in the certificate which you append to the Account laid before Parliament, and that whenever you think it desirable you should comment upon it in the Report which accompanies your certificate.

2nd. With regard to the extended examination which you propose to apply to the discharge side of the Revenue Accounts, I am to ask whether it will be in your power to carry out this suggestion without further addition to your establishment as at present sanctioned.

I have, &c.

The Comptroller and Auditor General, (signed) *William Law.*
&c. &c. &c.

(G.)

Exchequer and Audit Department,

Sir, 18 June 1874.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Law's letter of the 20th ultimo (15,731), upon the subject of the examination of the Revenue Accounts of the Customs, Inland Revenue, and Post Office.

I am to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that the Comptroller and Auditor General does not suggest any alteration of the present practice of applying a test examination to the receipt of Revenue of the three Departments; but, as stated in the letter from this office of the 24th of October 1873, he proposes that the examination as regards the discharge side of the Accounts of Customs and Inland Revenue should be extended, and that he should communicate to their Lordships and to the Departments concerned the result of the examination by this office.

With regard to the examination of the Revenue Account of the Post Office, upon which Mr. Law states that their Lordships will address a separate letter to the Comptroller and Auditor General, I am directed to state that pending the receipt of the Regulations which it is incumbent upon the Treasury to lay down under the 33rd section of the Exchequer and Audit Act, and which he presumes that letter will convey, the Comptroller and Auditor General proposes to extend the test examination at present given to the charge side of the Account to those principal items of the discharge side thereof, which were mentioned in the letter from this Department to the Treasury, dated 11th November last; he does not, however, feel justified in attempting any verification of the large balances appearing upon the Revenue

Account of the Post Office, as it appears to him that that duty has been expressly imposed upon the Treasury officers of Account by their Lordships' Minute of the 14th August 1872.

It must be understood that the test examination referred to is of an extremely limited character, but the efficiency of the departmental system of examination is to some extent ascertained by it, and an opportunity is afforded of obtaining explanations in any cases in which they may appear to the Comptroller and Auditor General to be desirable.

With reference to the last paragraph of Mr. Law's letter, I am to request that you will inform their Lordships that the extended examination which the Comptroller and Auditor General suggests should be applied to the discharge side of the Accounts of the Revenue Services of the Customs and Inland Revenue, and the partial examinations of the Post Office will, no doubt, render it necessary to increase the staff to be employed on the examination of the Accounts in question; but I am at the same time to add that he does not propose at present to request their Lordships to grant an addition to his establishment for that purpose, as he is unable to state with accuracy what staff it would require, and as he is not without hopes that it may be in his power to accomplish the work in question by some redistribution of his staff as lately sanctioned.

I have, &c.
(signed) *H. Treherne.*

To R. R. W. Lingen, Esq., C.B.

(H.)

Exchequer and Audit Department,
28 November 1874.

Sir,

IN the course of a correspondence between this Department and the Lords of the Treasury on the subject of the examination of the Revenue Accounts of the Customs, Inland Revenue, and Post Office, the Comptroller and Auditor General considered it his duty to point out that the practice of giving a certificate, as had been done by his predecessors the Commissioners of Audit, to the correctness of these Accounts which had been subjected only to a test examination, and consequently of the absolute accuracy of which Accounts he must of necessity be ignorant, was one which, upon consideration, he felt that he could no longer with propriety conform to.

Not proposing, however, to diminish in any way the test examination, which the Comptroller and Auditor General considered valuable so far as it went, he suggested, for the consideration of their Lordships, whether it would not be sufficient that the result of the examination should be communicated to them and to the heads of the Departments concerned, instead of continuing the practice of giving certificates as to the correctness of the balances.

The Lords Commissioners of Her Majesty's Treasury having assented to this mode of dealing with the Revenue Accounts, the Comptroller and Auditor General desires me to transmit herewith copy of a letter dated the 27th instant, giving the result of the test examination of the Postal and Telegraph Revenue Accounts for the year 1873–74.

I have, &c.
(signed) *H. Treherne.*

To the Secretary to the Post Office.

(I.)

Treasury Chambers, 22 September 1874.

Sir,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to inform you that they approve the extension which you propose to give to the examination of the discharge side of the Revenue Accounts of the Customs and Inland Revenue Departments, and also that you should communicate to this Board and to the Departments the result of the examination.

My Lords, however, would wish to consider the extension as an experiment, until they shall have ascertained from you the amount of force which will be necessary to give permanent effect to it.

2. As regards the Post Office Accounts, my Lords approve your proposal to extend the test examination at present applied to the charge side of the Account, to the principal items of the discharge side, namely, Postage and Money Order Commission and Telegraph Receipts collected by Great Britain on behalf of Foreign and Colonial Post Offices and Submarine Telegraph Companies. They would wish this measure to be treated as an experiment, and they would request you to communicate to this Board the conclusions you draw from it, and the force which you will require to carry it permanently into operation. In the meantime my Lords would not think it desirable to lay down specific regulations, as contemplated by you, but they will be prepared to do so, on learning the result of your proposed measure.

3. My Lords cannot but think that there is some misunderstanding on your part as to the functions of the Treasury officers of Accounts. It never was their intention that these gentlemen should interfere in any way with the functions of your Department, and my Lords trusted that they had stated this point clearly. As, however, there must be no room for misunderstanding in such a matter, my Lords will address to you a further letter later in the year on the subject of the Post Office Balances and the functions of the Treasury officers of Accounts.

I have, &c.
(signed) *William Law.*

The Comptroller and Auditor General.

(J.)

Exchequer and Audit Department,
3 December 1874.

Sir,

WITH reference to Mr. Law's letter of the 20th of May last (15,731), on the subject of the test examination to be applied to the Receipt of Revenue of the Customs and Inland Revenue, I am directed by the Comptroller and Auditor General to state, for the information of the Lords Commissioners of Her Majesty's Treasury, that a test examination of the Receipt of Revenue of the Inland Revenue has been given to the Account of that Service for the year 1873–74, and that the result of such examination has been found perfectly satisfactory.

In accordance with the desire of their Lordships, conveyed in Mr. Law's letter, this result will be communicated to the Board of Inland Revenue. With reference to the second subject mentioned in Mr. Law's letter, namely, the examination of the discharge side of the Revenue Accounts, I am directed to state

state that the staff of this office was not sufficient to enable the Comptroller and Auditor General to cause the Account of the Inland Revenue to be examined in this respect for the year 1873-74, but he has directed that such examination shall commence with the Account for the current year.

I have, &c.
R. R. W. Lingen, Esq., C.B. (signed) *H. Treherne.*

(K.)

Exchequer and Audit Department,
Sir, 3 December 1874.

IN the course of a correspondence between this Department and the Lords Commissioners of Her Majesty's Treasury, on the subject of the examination of the Revenue Accounts of the Customs, Inland Revenue, and Post Office, the Comptroller and Auditor General considered it his duty to point out that the practice of giving certificates, as had been done by his predecessors the Commissioners of Audit, to the correctness of these Accounts which had been subjected to only a test examination, and consequently of the absolute accuracy of which Accounts he must of necessity be ignorant, was one which upon consideration he felt that he could no longer with propriety conform to.

Not proposing, however, to diminish in any way the test examination which the Comptroller and Auditor General considered valuable so far as it went, but on the contrary, proposing somewhat to extend it, as will be seen by the letter to the Treasury, he suggested, for the consideration of their Lordships, whether it would not be sufficient for the form of acquittances that the result of the examination should be communicated to them and to the heads of the Departments concerned, instead of continuing the practice of giving certificates as to the correctness of the balances.

The Lords of the Treasury having assented to this suggestion, I am directed by the Comptroller and Auditor General to transmit to you a copy of a letter dated the 3rd instant, addressed to their Lordships, stating the result of the test examination of the Receipt of Revenue, of the Inland Revenue for the year 1873-74.

I have, &c.
The Secretary, Inland Revenue. (signed) *H. Treherne.*

(L.)

Sir, Treasury Chambers, 19 December 1874.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of Mr. Treherne's letter of 3rd instant, and I am to say that my Lords have learned with satisfaction the results of the test examination which you have applied to the Receipt of Revenue by the Inland Revenue Department for 1873-74.

My Lords would suggest, for your consideration, whether it would not be desirable to communicate the correspondence which has taken place on this subject to the Committee on Public Accounts.

I have, &c.
The Comptroller and Auditor General. (signed) *Charles W. Stronge.*

VOTE 2.

INLAND REVENUE.

VOTE 2.

INLAND REVENUE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for INLAND REVENUE
Deficit upon each

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Grant.	More than Grant.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.—Salaries, Wages, and Allowances in addition to Salaries.	961,716 – –	976,095 13 5½	–	14,379 13 5½
B.—Travelling and Subsistence Allowance - -	38,000 – –	38,225 2 1½	–	225 2 1½
C.—Poundage and Allowances to Distributors and Sub-Distributors of Stamps, &c., and Allowance to Postmaster General for issue of Dog and other Licences.	71,000 – –	*59,639 2 6½	11,360 17 5½	–
D.—Poundage to Clerks to the Local Commissioners of Taxes.	68,000 – –	70,483 18 5	–	2,483 18 5
E.—Poundage to Collectors and Assessors - -	146,000 – –	†141,936 10 6½	4,063 9 5½	–
F.—Salaries in lieu of Poundage of Distributors, &c., in Scotland.	14,253 – –	13,880 10 3	372 9 9	–
G.—Commission on Remittances - - - -	3,200 – –	3,040 – 3¼	159 19 8¾	–
H.—Bank of England, for Clerks' Attendance -	950 – –	950 – –	—	—
I.—Police - - - - - - - - -	2,080 – –	2,117 9 6	–	37 9 6
K.—Rent - - - - - - - - -	18,500 – –	18,810 5 6	–	310 5 6
L.—Rates and Taxes - - - - - -	600 – –	445 4 5½	154 15 6½	–
M.—Fuel and Light - - - - - -	3,800 – –	3,764 13 3½	35 6 8½	–
Carried forward - - - £.	1,328,099 – –	1,329,388 10 4¼	16,146 18 7¼	17,436 9 –

* In this amount is included the sum of 575 *l.* 12 *s.* allowed to Surveyors of Taxes and Officers of Inland Revenue acting as Distributors of Stamps.

† In this amount is included the sum of 642 *l.* –*s.* 1 *d.* allowed to Officers of Inland Revenue acting as Collectors of Taxes.

VOTE 2.

INLAND REVENUE.

SERVICES, in the Year ended 31st March 1874, showing the Surplus or Sub-Head of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A.—This Deficit has arisen from the number of Officers of the Excise Surveying Branch employed during the year at distilleries, general spirit warehouses, and malthouses having been greater than the number for whose Salaries provision was made in the Estimates.

B.—Casual fluctuation of Expenditure.

C.—The Surplus under this Sub-Head is to be attributed to the allowance hitherto paid to the Postmaster General for the sale of Excise Licences having been discontinued by Treasury Authority, dated 10th June 1873, and to the duties of the Distributors of Stamps at Manchester, Oxford, Leeds, and Kilkenny having been transferred to Officers of the Board who are paid by salary.

D.—The payment of Poundage to Clerks to Commissioners of Taxes is dependant upon the period at which the Tax Accounts for their Divisions are finally closed. Consequent on the Accounts of several Divisions having been closed at an earlier date than usual the payments under this Sub-Head during the year 1873-4 have been larger than was anticipated.

E.—The Poundage paid to Collectors of Income Tax in the year 1873-4 has, in consequence of the reduction of the rate of Income Tax from 4*d.* to 3*d.* in the pound, per Act 36 Vict. c. 18, been less than that for which provision was made.

F.—This Surplus has arisen from a re-arrangement, made under Treasury sanction of 1st February 1873, for the Distribution of Stamps and the Collection of Taxes in the counties of Orkney and Shetland.

G.—The Expenditure under this Sub-Head has not amounted to the sum for which provision was made in the Estimates.

I.—Casual fluctuation of Expenditure.

K.—This Deficit has arisen from this Department having been required, in consequence of the growth of the Telegraph business, to vacate offices held free of charge at certain post offices, and to rent other premises; and from an extension of office accommodation in country districts to meet the requirements of the Service.

L.—The amount provided for the Payment of Rates in respect of the new premises at Aberdeen and Perth has not been required.

M.—Casual fluctuation of Expenditure.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Brought forward	1,328,099 – –	1,329,388 10 4½	16,146 18 7¾	17,436 9 –
N.—Furniture (inclusive of Office Fittings, &c.)	5,700 – –	7,825 10 7	–	2,125 10 7
O.—Gauging Instruments, Dies, and Revenue Locks	4,000 – –	5,156 13 11	–	1,156 13 11
P.—Gas Fitting, Repairs to Engine, and Purchase of Articles for Stamping Department.	2,000 – –	1,901 1 4½	98 18 7½	–
Q.—Maintenance and Repairs of Buildings	3,200 – –	3,506 2 –	–	306 2 –
R.—Postage and Carriage of Books and Parcels	22,000 – –	20,692 18 4½	1,307 1 7½	–
S.—Advertisements	4,300 – –	5,230 10 4	–	930 10 4
T.—Stationery, Printing, Bookbinding, and Gumming	73,000 – –	77,457 6 7¾	–	4,457 6 7¾
V.—Stamps for Revenue purposes and Declarations	1,300 – –	1,440 1 4½	–	140 1 4½
W.—Copies of Poor Rates for Income Tax purposes, and Copies of Wills in Scotland.	14,000 – –	12,954 5 1½	1,045 14 10½	
X.—Law Expenses	11,000 – –	7,920 3 6	3,079 16 6	–
Y.—Rewards to Officers for Detections, &c.	10,500 – –	9,452 2 1	1,047 17 11	–
Z.—Losses by Fraud, Default, &c.	100 – –	–	100 – –	–
A 1.—Allowances to Crown Prisoners	220 – –	115 9 1½	104 10 10½	–
B 1.—Grants to Universities of Oxford and Cambridge (44 Geo. 3, c. 58)	1,000 – –	1,000 – –	—	—
C 1.—Incidental Expenses	950 – –	929 10 9½	20 9 2½	–
Carried forward £.	1,481,369 – –	1,484,970 5 7	22,951 8 3½	26,552 13 10½

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Services, in the Year ended 31st March 1874, &c.—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

N.—This Deficit is to be attributed in part to the cost of fitting up and furnishing offices of Collectors of Inland Revenue who have removed to new premises in consequence of having been required to vacate offices held in Post Offices, and in consequence of expiry of terms of agreement: in part to the cost of providing additional office accommodation to Collectors who have been made Distributors of Stamps; and in part to the furnishing of additional offices in country districts, for which due provision had not been made in the Estimates.

O.—The Deficit under this Sub-Head is to be ascribed to the increase in the number of Distilleries and General Spirit Warehouses which has necessitated a larger supply of hydrometers, gauging instruments, and revenue locks than was anticipated. A supply of new locks was also found to be required during the year for which provision was not made in the Estimates.

P.—Casual fluctuation of Expenditure.

Q.—The Deficit under this Sub-Head has been caused by an extension of office accommodation in the west wing of Somerset House, for which due provision was not made in the Estimates.

R.—This Surplus has arisen from the supply of Forms in use by Excise Traders having been made available for three years, instead of being issued annually, and also from a change in the period for transmitting official stores to officers in the country.

S.—This Deficit has been caused by Expenditure incurred for the posting on church doors throughout the country of Lists of the Names of Persons licensed to kill game, carry guns, and keep dogs, for which provision was not made in the Estimates.

T.—This Deficit has resulted from the demand for Postal Wrappers having been greater than was anticipated, especially during the latter portion of the fiscal year at the period of the general election; from the additional cost of manufacture of an improved shape of Postal Envelope introduced during the year; and from the purchase of 800 copies of the "Excise Laws" for the use of the officers of this Department, under sanctions of the Lords of the Treasury, for which provision had not been made in the Estimates.

V.—This deficit has been occasioned by the number of Officers' Commissions which have been stamped during the year having been larger than usual.

W.—The claims made during the year for copies of Poor Rates supplied for Income Tax purposes have not amounted to the sum for which provision was made in the Estimates.

X. } The payments under these Sub-heads being contingent upon prosecutions instituted for violation of the Revenue Laws, are necessarily uncertain in their extent. The Expenditure during the year has not amounted to the sums for which provision was made in the Estimates.
Y. }

Z.—No payment has been made during the year under this Sub-head.

A 1.—The Expenditure under this Sub-head is variable. The average annual payments in the three preceding years have amounted to 193 *l.*

C. 1.—Casual fluctuation of Expenditure.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

ACCOUNT of the Sum Expended, compared with the Sum Granted, for Inland

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
	£. s. d.	£. s. d.	£ s. d.	£. s. d.
Brought forward - - -	1,481,369 – –	1,484,970 5 7	22,951 8 3¼	26,552 13 10¼
D 1.—Superannuations and other Non-Effective Charges - - - - - - - - -	191,584 – –	183,153 16 9¾	8,430 3 2¼	- -
D 2.—Annuity to be paid over to the National Debt Commissioners for Advances made in commutations of Pensions - - - - -	5,283 – –	5,283 – –	—	—
£.	1,678,236 – –	1,673,407 2 4¾	31,381 11 5½	26,552 13 10¼
Deduct Deficit - - - - - - - - - - -			26,552 13 10¼	
Net Surplus to be surrendered - - - £.			4,828 17 7¼	

Extra Receipts - - - - - - - - - - -

Nature of the Receipts.	Amount Estimated.	Amount Received.
	£. s. d.	£. s. d.
Fines, Seizures, and Penalties - - -	32,000 – –	30,272 14 9
Rents - - - - - - - - - -	3,000 – –	3,757 5 8
Other Miscellaneous - - - - - -	12,000 – –	10,945 1 9¼
£.	47,000 – –	*44,975 2 2¼

* This amount has been paid into the Exchequer, as under, viz.:—

	£. s. d.
On 25 September 1873 - - - - - - - - -	10,582 11 6
„ 20 December „ - - - - - - - - -	13,322 4 6
„ 25 March 1874 - - - - - - - - -	13,155 13 2
„ 19 June „ - - - - - - - - -	7,914 13 1
£.	44,975 2 3

The Surplus of 17,986 *l.* 7*s.* 2½ *d.*, shown on Account of the Vote for Inland Revenue Services for the Year ended 31st March 1873, has been surrendered pursuant to directions of the Treasury Letter of 25th March 1874.

I certify that the foregoing is a correct Account.

Fred. Gripper,
Accountant and Comptroller General,
Accounting Officer.

Inland Revenue Office,
30 November 1874.

I certify that this Account has been examined under my directions, and is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
F. A. Hawker, Inspector.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 2.—INLAND REVENUE—*continued.*

Revenue Services, in the Year ended 31st March 1874, &c.—*continued.*

	Explanation of the Causes of Variation between Expenditure and Grant.
D 1.—Under this Sub-head provision was made for all Allowances payable to Superannuated Officers at the date of the preparation of the Estimates, and, in addition thereto, a Sum of 3,000 *l.* was provided to meet Allowances which might be granted during the year. In consequence of deaths of Superannuated Officers the Expenditure under this Sub-head has been less than that for which provision was made.	

Year ended 31st March 1874.

	Explanation of the Causes of Variation between Estimate and Receipt.
The Receipts under this Head are necessarily variable, and have not amounted to the sum Estimated. The increase in the quantity of foreign wines and spirits warehoused in Excise Warehouses has caused the Receipt under this Head to exceed the amount of the Estimate. Casual fluctuation.	

VOTE 2.—INLAND REVENUE—*continued.*

APPENDIX.

STATEMENT showing the INCREASES made to the INLAND REVENUE ESTABLISHMENT subsequently to the Preparation of the ESTIMATES for the Year 1873–4.

DEPARTMENT.	INCREASE.	Treasury Authority for Increase.	NECESSITY FOR INCREASE.
Surveyor of Taxes, Scotland -	Salaries assimilated to those of England and Ireland.	10 January 1873 -	The amalgamation of the Scotch Establishment with that of England and Ireland.
Laboratory - - - -	One Assistant, 260 *l.*, rising by 15 *l.* per annum to 400 *l.*; two Assistants, 130 *l.*, rising by 10 *l.* per annum to 250 *l.*	26 February 1873 -	Increase of Business.
Registrar of Warrants - -	Maximum salary of the Clerks in the Fourth Class increased from 140 *l.* to 150 *l.* per annum.	26 February 1873.	
Special Commissioners of Income Tax (Assessment Branch).	Revised scale of salaries, and addition of one Clerk to the Second Class, and three Clerks to the Third Class.	1 April 1873 - -	Increase of Business, and in order to make provision for a more efficient assessment of Income Tax on Foreign and Colonial Dividends.
Chief Inspector - - -	One Second Class Inspector, 1st Section, 550 *l.*, rising by 20 *l.* per annum to 600 *l.*	9 April 1873 - -	To provide for the better collection of Income Tax on Foreign Coupons.
Comptroller of Legacy and Succession Duties.	One Supernumerary First Class Clerkship (established temporarily), 320 *l.*, rising by 15 *l.* per annum to 420 *l.*	22 May 1873 - -	To obviate delays in the transaction of business.
	One Messenger in Dublin branch, 50 *l.*, rising by 2 *l.* per annum to 60 *l.*	24 December 1873 -	Increase of business.
Leeds Collection - - -	One Second Class Clerk, 150 *l.*, rising by 5 *l.* per annum to 180 *l.*	12 May 1873 - -	Increase of business; Distribution of Stamps transferred to the Collector.
Sunderland Collection - -	One Third Class Clerk, 100 *l.*, rising by 5 *l.* per annum to 140 *l.*	18 October 1873 -	Increase of business.
Glasgow Collection - -	One First Class Clerk, 190 *l.*, rising by 10 *l.* per annum to 220 *l.*	18 October 1873 -	Increase of Income Tax Assessments in Glasgow Collection.
Kilkenny Collection - -	One Second Class Clerk, 150 *l.*, rising by 5 *l.* per annum to 180 *l.*	20 September 1873 -	Increase of business; Distribution of Stamps transferred to the Collector.
Secretaries - - - -	One Clerk to the Commissioners of Income Tax, 150 *l.* per annum, and one Supplementary Clerk, 80 *l.*, rising by 5 *l.* per annum to 130 *l.*	23 September 1873 -	Re-arrangement of the business connected with the Assessment and Collection of Income Tax on the Salaries and Superannuations, &c., of the Inland Revenue Department.
Controller of Stamping - -	Fifteen Tellers of Postal Wrappers and Postal Cards, with wages at 30 *s.* per week (one third of this cost is borne by the contractors).	22 September 1873 and 18 December 1873.	The introduction of the Postal Wrapper and Postal Card.

VOTE 2.

INLAND REVENUE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Payments in excess of Estimates under Sub-heads.

1. PAYMENTS have been made in Excess of the Estimates under the following Sub-heads, amounting in the aggregate to 26,552 *l.* 13 *s.* 10¼ *d.*, viz.:—

A. Salaries, Wages and Allowances in addition to Salaries.
B. Travelling and Subsistence Allowances.
D. Poundage to Clerks to the Local Commissioners of Taxes.
I. Police.
K. Rent.
N. Furniture, inclusive of Office Fittings.
O. Gauging Instruments, Dies and Revenue Locks.
Q. Maintenance and Repairs of Buildings.
S. Advertisements.
T. Stationery, Printing, Bookbinding and Gumming.
V. Stamps for Revenue purposes and Declarations.

Net Surplus to be surrendered.

2. The Net Surplus on the Grant to be surrendered to the Exchequer is, as shown by the Account, 4,828 *l.* 17 *s.* 7¼ *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	1,678,236	–	–
Expenditure - - - - - - - -	1,673,407	2	4¾
Net Surplus - - - -	£. 4,828	17	7¼

Revenue.

Receipt of Revenue.

3. I beg leave to refer to paragraph 6 of my Report on the Customs Account, respecting the examination of the Receipt of Revenue, and to state that the test examination as regards the Receipt of Revenue of the Inland Revenue for the year 1873-4, has been made by officers of this Department, under my directions, and that the result has proved satisfactory.

VOTE 3.

POST OFFICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3. - - - - - - - - -

POST OFFICE. - - - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the POST OFFICE and Insurances, and the Collection of the Post Office Revenue, in the Year ended 31st March 1874,

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, Compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.— CHIEF OFFICES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
LONDON.				
1. Salaries, Wages, and Allowances additional to Salaries	476,041 - -	488,074 17 11½	- - -	12,033 17 11½
2. Travelling	3,500 - -	3,748 3 1½	- - -	248 3 1½
3. Commission on Issue and Payment of Money Orders	42,500 - -	43,979 - 1	- - -	1,479 - 1
4. Commission on Sale of Postage Stamps	8,000 - -	6,545 11 8	1,454 8 4	- - -
5. Trip Allowances	12,990 - -	14,119 19 9	- - -	1,129 19 9
6. Police and Firemen	2,078 - -	1,864 4 8	213 15 4	- - -
7. Clothing for Letter Carriers, Mail Guards, &c., at the Chief and Provincial Offices	31,200 - -	34,830 7 2	- - -	3,630 7 2
8. Rent	8,000 - -	8,599 13 5	- - -	599 13 5
9. Rates and Taxes	4,750 - -	5,495 14 4½	- - -	745 14 4½
10. Law Charges, including Law Charges paid at Provincial Offices	3,500 - -	4,293 11 2	- - -	793 11 2
11. Stamps and Advertisements	550 - -	839 1 6	- - -	289 1 6
12. Telegrams, including Chief and Provincial Offices	300 - -	203 - 6	96 19 6	- - -
13. Purchase of Pillar and Wall Letter Boxes for Chief and Provincial Offices	3,000 - -	4,207 7 10	- - -	1,207 7 10
14. Alterations, Fittings, and Repairs to Travelling Post Offices, Land and Sea	300 - -	488 1 5	- - -	188 1 5
15. Gas, &c.	8,000 - -	9,242 2 8½	- - -	1,242 2 8½
16. Medicines generally, and Allowances to District Medical Officers, &c., also Annual Donation to St. Bartholomew's Hospital	300 - -	291 3 -	8 17 -	- - -
17. Incidental Expenses	20,000 - -	19,951 10 10	48 9 2	- - -
17A. Losses by Fraud and Default	500 - -	522 3 2½	- - -	22 3 2½
DUBLIN.				
18. Salaries, Wages, and Allowances additional to Salaries	44,777 - -	43,987 6 3	789 13 9	- - -
19. Travelling	290 - -	256 - 7	33 19 5	- - -
20. Commission on Issue and Payment of Money Orders	3,000 - -	3,184 17 11	- - -	184 17 11
21. Rent	415 - -	418 2 4	- - -	3 2 4
22. Rates and Taxes	13 - -	15 16 3	- - -	2 16 3
23. Law Charges, including Law Charges paid at Provincial Offices	800 - -	620 15 1	179 4 11	- - -
24. Stamps and Advertisements	150 - -	72 8 9	77 11 3	- - -
25. Incidental Expenses	1,450 - -	1,2[illegible]8 9 1	161 10 11	- - -
EDINBURGH.				
26. Salaries, Wages, and Allowances additional to Salaries	32,329 - -	32,924 3 3	- - -	595 3 3
27. Travelling	100 - -	15 3 4	84 16 8	- - -
28. Commission on Issue and Payment of Money Orders	2,800 - -	3,191 15 7	- - -	391 15 7
29. Rent	90 - -	95 - -	- - -	5 - -
30. Rates and Taxes	45 - -	34 1 10	10 18 2	- - -
31. Law Charges, including Law Charges paid at Provincial Offices	111 - -	7 4 6	103 15 6	- - -
32. Stamps and Advertisements	100 - -	36 13 -	63 7 -	- - -
33. Fuel and Light	- - -	- - -	- - -	- - -
34. Incidental Expenses	880 - -	1,242 7 10	- - -	362 7 10
TOTAL of Sub-Head A. £.	712,859 - -	734,686 - 4½	3,327 6 11	25,154 7 3½
		Net Deficit - -		£. 21,827 - 4½

- - - - - - - VOTE 3.

- - - - - - - POST OFFICE.

SERVICES, the Expenses of the Post Office Savings Banks, and Government Annuities showing the Surplus or Deficit upon each Sub-Head of the Vote.

	Explanation of the Causes of Variation between Expenditure and Grant.
1.	The allowances to Postmasters for issuing Inland Revenue Licenses, estimated at about 5,000 *l.*, are included in the expenditure, but no provision was made for them in the Estimate, as the question of charging them on the Post Office Vote was not decided when the Estimates were prepared. The remainder of the excess is attributable to increased force and improved pay.
2.	There was more Travelling than was anticipated.
3.	The increase in the number of Money Orders, upon which Commission is paid, has been greater than was anticipated.
4.	The Commission on the sale of Postage Stamps was over-estimated.
5.	There have been more Trips than were anticipated.
6.	A sum of 250 *l.* was taken in the Vote for Police Constables for the new Post Office Building, but the greater portion of it was not required in the year.
7.	The Uniform Clothing supplied to London Town Letter Carriers in May and November 1873 was of superior quality to that previously supplied to them. In-door Assistants, Boy Sorters, and others were supplied with Uniform Clothing for the first time in August 1873. These changes were not in view when the Estimate was prepared.
8.	Increased office accommodation has been provided in the year.
9.	
10.	The Law Charges were under-estimated; they fluctuate.
11.	There were more contracts than had been anticipated.
12.	The amount required for Telegrams was over-estimated.
13.	The Cost of Pillar and Wall Letter Boxes has been greater than was anticipated, in part owing to an increase in the price of iron, and in part to the requirements not having been fully provided for in the Estimate.
14.	An exceptional payment was made to the Midland Railway Company for alterations in Travelling Post Offices.
15.	Extended Office accommodation has entailed an increased consumption of Gas.
16.	
17.	
17A.	
18.	Salaries, &c. were slightly over-estimated.
19.	There has been less Travelling than was anticipated.
20.	There has been a larger increase of Money Order business than was anticipated.
21.	
22.	
23.	Law Charges are of a fluctuating character.
24.	Over-estimated.
25.	Over-estimated.
26.	There was an addition of 200*l.* a year to the Surveyor General's Salary after the Estimate was framed. There was also a revision of the Edingburgh Minor Establishment in the Year.
27.	There has been less Travelling than was anticipated.
28.	There was a larger increase of Money Order business than was anticipated.
29.	
30.	Over-estimated.
31.	Law Charges fluctuate.
32.	Over-estimated.
33.	
34.	Under-estimated.

Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 3.—Post Office—*continued.*

Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
Sub-Head B.—				
SURVEYORS.				
United Kingdom.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries and Allowances	30,830 – –	30,475 12 6	354 7 6	– –
2. Travelling	19,290 – –	20,646 3 8	– –	1,356 3 8
Colonies.				
3. Salaries and Allowances	150 – –	226 7 9	– –	76 7 9
4. Travelling	500 – –	361 5 –	138 15 –	– –
Total of Sub-Head B. £.	50,770 – –	51,709 8 11	493 2 6	1,432 11 5
		Net Deficit £.	939 8 11	
Sub-Head C.—				
PROVINCIAL ESTABLISHMENTS.				
England and Wales.				
1. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c.	646,475 – –	661,625 8 7½	– –	15,150 8 7½
2. Allowances for Assistance	18,773 – –	18,993 16 3¼	– –	220 16 3¼
3. Travelling	2,950 – –	3,092 17 6	– –	142 17 6
4. Poundage on Sale of Postage Labels	24,343 – –	21,152 14 10½	3,190 5 1½	– –
5. Rent	5,357 – –	5,551 6 11	– –	194 6 11
6. Rates and Taxes	500 – –	307 6 3	192 13 9	– –
7. Fuel and Light	3,900 – –	2,846 1 9	1,053 18 3	– –
8. Stationery, Printing, and Advertisements	1,200 – –	597 – 2	602 19 10	– –
9. Incidental Expenses	16,000 – –	15,007 1 2¾	992 18 9¼	– –
Ireland.				
10. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c.	65,821 – –	66,340 – 6	– –	519 – 6
11. Allowances for Assistance	3,489 – –	3,545 18 5	– –	56 18 5
12. Travelling	200 – –	237 15 –	– –	37 15 –
13. Poundage on Sale of Postage Labels	3,053 – –	2,703 13 7½	349 6 4½	– –
14. Rent	431 – –	512 19 4	– –	81 19 4
15. Rates and Taxes	75 – –	69 19 4½	5 – 7½	– –
16. Fuel and Light	400 – –	393 16 10½	6 3 1½	– –
17. Stationery, Printing, and Advertisements	200 – –	229 – 11½	– –	29 – 11½
18. Incidental Expenses	184 – –	133 9 2	50 10 10	– –
Scotland.				
19. Salaries of Postmasters, Sub-Postmasters, Receivers, and Clerks, and Wages of Letter Carriers, &c.	96,971 – –	101,029 – 10	– –	4,058 – 10
20. Allowances for Assistance	2,815 – –	2,851 18 3	– –	36 18 3
21. Travelling	120 – –	162 18 4	– –	42 18 4
22. Poundage on Sale of Postage Labels	3,647 – –	3,594 7 3½	52 12 8½	– –
23. Rent	1,221 – –	966 13 11	254 6 1	– –
24. Rates and Taxes	150 – –	80 6 4	69 13 8	– –
25. Fuel and Light	460 – –	462 7 7½	– –	2 7 7
26. Stationery, Printing, and Advertisements	5 – –	8 13 2	– –	3 13 2
27. Incidental Expenses	800 – –	873 1 2½	– –	73 1 2½
Total of Sub-Head C. £.	899,540 – –	913,369 13 9½	6,820 9 1¾	20,650 2 11¼
		Net Deficit £.	13,829 13 9½	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

	Explanation of the Causes of Variation between Expenditure and Grant.
1.	
2.	There has been more travelling than was anticipated.
3.	The allowance to the Mediterranean Surveyor was increased in July 1873.
4.	There has been less travelling than was anticipated.
	Note.—The salaries charged to Sub-head B[1]. are exclusive of the salary of the Surveyor General, Scotland, which being the salary of the head of the department, has been classed under Sub-head A.
1.	There have been numerous revisions of Provincial Establishments in the year, and the large increase in the Postal Revenue has entailed a corresponding increase of work.
2.	
3.	Slightly under-estimated.
4.	Revisions of offices have led to poundage on postage labels being superseded by fixed additions to Salaries.
5.	
6. 7. 8. 9.	Over-estimated.
10.	
11.	
12.	There has been more Travelling than was anticipated,
13.	Over-estimated.
14.	Increased Rents have been authorised since the Estimate was prepared.
15.	
16.	
17.	Under-estimated,
18.	The Incidental Expenditure has been below the average.
19.	The revision of the Glasgow Office and other provincial offices in Scotland, has led to an unanticipated increase in the expenditure for Salaries &c.
20.	
21.	There has been more Travelling than was anticipated.
22.	
23. 24.	Over-estimated.
25.	
26.	
27.	Under-estimated.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD D.—				
ESTABLISHMENTS IN THE COLONIES AND AGENTS ABROAD.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances	16,931 – –	16,688 5 5½	242 14 6½	– –
2. Poundage on Sale of Postage Labels	349 – –	324 7 4	24 12 8	– –
3. Rent	1,143 – –	1,068 10 6½	74 9 5½	– –
4. Rates and Taxes	20 – –	29 18 3½	– –	9 18 3½
5. Incidental Expenses	423 – –	875 4 7½	– –	452 4 7½
TOTAL of Sub-Head D. £.	18,866 – –	18,986 6 3	341 16 8	462 2 11
		Net Deficit £.	120 6 3	
SUB-HEAD E.—				
POST OFFICE SAVINGS BANKS.				
1. Salaries, Wages, and Allowances	72,817 – –	73,081 17 1	– –	264 17 1
2. Maintenance and Repair of Buildings	1,500 – –	562 2 2	937 17 10	– –
3. Rent	3,100 – –	3,100 – –	– –	– –
4. Rates, Taxes, and Fire Insurance	400 – –	272 2 4	127 17 8	– –
5. Furniture and Repairs	1,000 – –	207 8 7	792 11 5	– –
6. Fuel and Light	400 – –	471 9 1	– –	71 9 1
7. Stationery	6,500 – –	6,237 13 7	262 6 5	– –
8. Incidental Expenses	500 – –	511 16 2	– –	11 16 2
9. Superannuations and other Non-effective Charges	300 – –	186 7 –	113 13 –	– –
10. Losses by Fraud and Default	2,633 – –	2,615 4 3	17 15 9	– –
TOTAL of Sub-Head E. £.	89,150 – –	87,246 – 3	2,252 2 1	348 2 4
		Net Surplus £.	1,903 19 9	
SUB-HEAD F.—				
GOVERNMENT ANNUITIES AND LIFE INSURANCE.				
1. Salaries and Allowances	1,561 – –	1,854 – 1	– –	293 – 1
2. Stationery	10 – –	47 15 1	– –	37 15 1
3. Stamps on Contracts	30 – –	8 15 3	21 4 9	– –
4. Fees to Medical Examiners	150 – –	74 12 6	75 7 6	– –
5. Incidental Expenses	5 – –	– –	5 – –	– –
TOTAL of Sub-Head F. £.	1,756 – –	1,985 2 11	101 12 3	330 15 2
		Net Deficit £.	229 2 11	

VOTE 3.—POST OFFICE—*continued.*

	Explanation of the Causes of Variation between Expenditure and Grant.
1	
2.	
3.	
4.	
5.	There were special incidental expenses at some Agencies, and there was incidental expenditure at a new Agency, not provided for in the Estimate.
1.	
2.	Over-estimated. The removal to New Premises, the cost of which was included in the Estimate, did not take place.
3.	
4.	Fluctuation in dates of payment.
5.	Over-estimated. (Same reply as No. 2.)
6.	Under-estimated.
7.	Over-estimated.
8.	
9.	
10.	
1.	There was a larger increase of business than was anticipated.
2.	Under-estimated.
3.	Over-estimated.
4.	
5.	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant. Less than Granted.	More than Granted.
SUB-HEAD G.— CONVEYANCE OF MAILS.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
IN ENGLAND AND WALES.				
1. By Railways	446,532 – –	445,190 1 7	1,341 18 5	– –
2. By Road	105,500 – –	110,780 14 11½	– –	5,280 14 11½
3. By private Ships to and from Places Abroad	1,800 – –	2,709 13 2½	– –	909 13 2½
4. Wages of Mail Guards and Mail Porters	4,000 – –	4,344 14 10	– –	344 14 10
5. Tolls and Ferryage	400 – –	347 9 9	52 10 3	– –
6. Supply and Repair of Mail Bags and Mail Boxes	7,000 – –	8,770 19 5	– –	1,770 19 5
7 Incidental Expenses	6,000 – –	7,987 15 8	– –	1,987 15 8
IN IRELAND.				
8. By Railways	100,684 – –	100,671 7 1	12 12 11	– –
9. By Road	22,300 – –	23,543 5 9	– –	1,243 5 9
10. By private Ships to and from Places Abroad	80 – –	87 15 11½	– –	7 15 11½
11. Wages of Mail Guards and Mail Porters	2,100 – –	2,052 2 1	47 17 11	– –
12. Tolls and Ferryage	90 – –	123 9 4	– –	33 9 4
13. Supply and Repair of Mail Bags and Mail Boxes	2,230 – –	2,724 3 7	– –	494 3 7
14. Incidental Expenses	600 – –	967 9 1½	– –	367 9 1½
IN SCOTLAND.				
15. By Railways	103,199 – –	102,570 – 10	628 19 2	– –
16. By Road	15,400 – –	15,619 11 2	– –	219 11 2
17. By private Ships to and from Places Abroad	10 – –	41 16 2½	– –	31 16 2½
18. Wages of Mail Guards and Mail Porters	1,171 – –	1,046 13 1	124 6 11	– –
19. Tolls and Ferryage	650 – –	752 9 6½	– –	102 9 6½
20. Supply and Repair of Mail Bags and Mail Boxes	950 – –	1,193 1 7	– –	243 1 7
21. Incidental Expenses	1,000 – –	787 3 5½	212 16 6½	– –
ABROAD.				
22. Conveying Mails across the Isthmus of Panama	1,500 – –	1,520 14 –	– –	20 14 –
23. Conveyance of Indian and Australian Mails through Egypt, and Allowances to Janissaries for accompanying Mails between Alexandria and Suez	12,814 – –	10,423 5 –	2,390 15 –	– –
24. Salaries of, and Allowances to, Officers in charge of Indian Mails through France	2,477 – –	2,624 14 7	– –	147 14 7
25. Salaries of, and Subsistence Allowances to, Marine Mail Guards	400 – –	422 3 3	– –	22 3 3
26. Incidental Expenses	1,400 – –	1,239 14 6¼	160 5 5¾	– –
TOTAL of Sub-Head G. £.	840,287 – –	848,542 9 6¾	4,972 2 7¼	13,227 12 2
		Net Deficit £.	8,255 9 6¾	
SUB-HEAD H.— BUILDINGS.				
LONDON.				
1. Purchase of Sites and Buildings	4,000 – –	701 6 10	3,298 13 2	– –
PROVINCIAL OFFICES.				
2. Purchase of Sites and Buildings	20,000 – –	14,445 12 1	5,554 7 11	– –
TOTAL of Sub-Head H. £.	24,000 – –	15,146 18 11	8,853 1 1	—
		Surplus £.	8,853 1 1	
SUB-HEAD I.—				
Superannuations and other Non-Effective Charges	108,114 – –	111,442 7 4	– –	3,328 7 4
		Deficit £.	3,328 7 4	

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1.
2. Contracts for New Services, and renewal of Contracts with increased payments in the year led to an unanticipated increase of expenditure.
3. This is a very fluctuating item of expenditure.
4. Under estimated.
5.
6. New Bags were required to meet changes in the Australian Service, and alterations had to be made in the labels of the American Mail Bags.
7. This charge fluctuates considerably.

8.
9. Contracts have been renewed on less favourable terms than before.
10.
11.
12.
13. Same explanation as that given above (*see* line No. 6).
14. The sum of 331 *l.* was paid to the Great Southern and Western Railway Company for exceptional repairs to mail bag apparatus.

15.
16. Higher terms than before had to be conceded in renewing Contracts.
17. This is a very fluctuating item.
18. A mail guard service was abolished in November 1873.
19. Under-estimated.
20. More Mail Bags were required than was anticipated.
21. Over-estimated.

22.
23. A new Convention with Egypt came into operation in July 1873, whereby the transit charges through that country were reduced 4,000 *l.* a year.
24. Under-estimated.
25.
26. Over-estimated.

1. The whole of the sums provided for the service of the Financial Year, did not come into course of payment within the year.
2.

More Officers retired under the Abolition Clause of the Superannuation Act than was anticipated.

Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 3.—Post Office—*continued.*

Extra Receipts.—Year ended 31st March 1874.

Sub-Head	Nature of Receipt.	Amount Estimated. £. s. d.	Amount Received. £. s. d.	Amount paid into the Exchequer. £. s. d.
A.	For Rent of such portions of Metropolitan Post Offices as are let	2,234 – –	2,079 7 6	– – –
A.	For Void Money Orders	3,300 – –	4,136 – 2	– – –
A. and C.	For Poundage on Postage Stamps purchased from the Public by certain Postmasters, and Poundage on Postage Stamps used in prepayment of Telegrams, and paid to Postmasters, and charged to Telegraph Vote	5,000 – –	7,459 10 5	– – –
C.	For Rent of such portions of Provincial Post Offices as are let	829 – –	1,231 15 9	– – –
D.	For Rent of a portion of the British Post Office at Suez	40 – –	40 – –	– – –
D.	For a portion of the Expenses of the Post Offices at Alexandria and Suez, to be repaid by the Indian Government *	£. – – –	– – –	– – –
E.	For Charges of Management of the Post Office Savings Banks (Act 24 Vict. c. 14)	89,150 – –	91,709 13 6	– – –
F.	For Charges of Management of the Government Annuities and Insurances (Act 27 & 28 Vict. c. 43)	1,756 – –	985 8 –	– – –
G.	For a portion of the Expense of Conveyance of Indian and Australian Mails through Egypt, to be repaid by the Indian Government *	– – –	– – –	– – –
G.	Ditto to be repaid by the Australian Colonies *	– – –	– – –	– – –
G.	For a Moiety of the Salaries and Expenses of Officers travelling in Charge of Indian Mails, to be repaid by the Indian Government *	– – –	– – –	– – –
G.	For a Moiety of the Cost of Mail Bags, to be repaid by the Indian Government *	– – –	– – –	– – –
G.	For Moiety of the Allowance to Janissaries for accompanying Mails between Alexandria and Suez, to be repaid by the Indian Government *	– – –	– – –	– – –
G.	For a Moiety of the Cost of Mail Boxes and Mail Bags, to be repaid by the Australian Colonies *	– – –	– – –	– – –
G.	For Rent of portions of Post Offices at Railway Stations	15 – –	15 – –	– – –
	For Miscellaneous Receipts	1,500 – –	4,246 5 11½	—
	Total £.	103,824 – –	111,903 1 3½	111,903 1 3

* These sums are included in the amounts recovered from the Governments of India and Australia in their Accounts with this Department for Packet Service.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICE

VOTE 3.—POST OFFICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1874.

	Explanation of the Causes of Variation between Estimates and Receipts.
A.	A portion of the Metropolitan Offices ceased to be occupied by the Post Office in the year, and some of the Offices which were occupied only in part by the Post Office at the commencement of the year were wholly so occupied before the expiration of the year.
A.	Under-estimated.
A. and C.	The Poundage on Stamps used in pre-payment of Telegrams in England and Wales for two years were brought to account within the year ended 31st March 1874.
C.	The old Post Office at Glasgow, and portions of some other Offices have been sub-let since the Estimate was prepared.
D.	
D.	
E.	Under-estimated.
F.	The amount proper to the year was not wholly recovered within the year.
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REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

SUMMARY.

Sub-Head	Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Chief Offices	712,859 – –	734,686 – 4¼	– –	21,827 – 4¼
B.	Surveyors	50,770 – –	51,709 8 11	– –	939 8 11
C.	Provincial Establishments	899,540 – –	913,369 13 9½	– –	13,829 13 9½
D.	Establishments in the Colonies and Agents Abroad	18,866 – –	18,986 6 3	– –	120 6 3
E.	Post Office Savings Banks	89,150 – –	87,246 – 3	1,903 19 9	—
F.	Government Annuities and Life Insurances	1,756 – –	1,985 2 11	– –	229 2 11
G.	Conveyance of Mails	840,287 – –	848,542 9 6¾	– –	8,255 9 6¾
H.	Buildings	24,000 – –	15,146 18 11	8,853 1 1	—
I.	Superannuations and other Non-Effective Charges	108,114 – –	111,442 7 4	– –	3,328 7 4
	£.	2,745,342 – –	2,783,114 8 3½	10,757 – 10	48,529 9 1½
	Deduct Surplus				10,757 – 10
	Net Deficit to be voted £.				37,772 8 3½

A Grant has been taken for the sum of 40,527 *l.* 9 *s.* 9½ *d.* the Deficit shown in the Account of Vote 3, Post Office, for the year ended 31st March 1873.

George Richardson,
Principal Book-keeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office,
27 November 1874.

S. A. Blackwood,
Accounting Officer.

I certify that, with the exception of the London District and Provincial Postmasters' Accounts, this Account has been fully examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 3.

POST OFFICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

Reorganization of Exchequer and Audit Department.

1. IT affords me satisfaction to state that under a recent re-organization, such an addition has been made to the clerical strength of my Department as to give me reason to hope that I shall be able to give to the Accounts of the London District and Provincial Postmasters of the United Kingdom, as well as to the Accounts of the Chief Offices of London, Dublin, and Edinburgh, such an examination on behalf of Parliament as it is incumbent upon me to give to them under the Exchequer and Audit Act.

Vacancies not filled up in time to admit of complete examination of the London District and Provincial Postmasters' Accounts for 1873-74.

2. The vacancies which existed in my Department previous to its re-organization, were not however filled up in time to enable me to do this, for the London District and Provincial portion of the Accounts, 1873-74, now under consideration.

Adjustment of Disallowances on Post Office Account, 1872-73, and objection of the Exchequer and Audit Department thereto.

3. The sums of 467 *l.* 13 *l.* 11 *d.* and 190 *l.* 17 *s.* 2 *d.*, reported by me as not properly chargeable against the Vote, 1872-73, have been re-credited to that Vote, and have been charged to the "Suspense Account." I have to remark that the practical operation of adjusting disallowances in this manner is to annul their effect; and it will be obvious that so long as such disallowances are allowed to remain charged upon the "Suspense Account" an equivalent amount of Revenue or other Post Office Funds must be withheld from the Exchequer.

Salaries of Eleven Clerks for 1873-74 charged to the Vote, notwithstanding that they were disallowed on Account, 1872-73.

4. I have further to notice that although the Accountant has removed from the Vote Account, 1872-73, the above-mentioned sum of 467 *l.* 13 *s.* 11 *d.*, which was the amount charged against it in respect of the Salaries of the Eleven Clerks, who had been irregularly transferred from the Telegraph to the permanent Postal Establishment of the Receiver and Accountant General's Department without Civil Service Certificates, he has charged against the present Vote the payments made to the same officers between the 1st April 1873 and 31st March 1874, amounting to 1,197 *l.* 6 *s.* 3 *d.*, which, for the reasons given in my last year's Report, are equally inadmissable.

Question of personal pecuniary Responsibility.

5. Whilst on the subject of the adjustment of disallowances, I would call attention to the circumstance that so far as I am aware the question is still an open one as to what officer of the Post Office is to be held pecuniarily responsible in the event of payments of Salary being made to persons irregularly appointed, or in the event of payments being made without Treasury authority in cases in which the Treasury have decided such authority must be obtained. This point is one which it appears to me to be very desirable to have clearly defined.

Questions dealt with by the Committee of Public Accounts in 1874, but still unsettled.

6. It may be desirable to notice the following subjects which were amongst those adverted to in the Report of the Committee of Public Accounts last Session :—

Special Allowances and Extra Pay.

1. The question of special allowances for special work and rates of pay for Extra duty.

Payments without Treasury Authority.

2. Payments made without Treasury Authority.

Civil Service Certificates.

3. Regulations proposed by the Post Office in order to bring their Department into conformity with the Order in Council of 4th June 1870.

Upon the first, although further communications have passed between the Treasury and Postmaster General, I am not aware that this question which has been outstanding upwards of three years has been finally adjusted between the two Departments.

With regard to the second, the practice under which the Postmaster of Carlisle received the salary attached to the Office of Surveyor of Post Offices in the West Indies as well as his own during the time he acted as Surveyor, had not on the 21st December last, received Treasury sanction, and I am not aware that such sanction has yet been given either for this practice, or for charging against the Votes of Parliament the losses incurred by a Sorter at the Money Order Counter, and the payments to the Window Clerks, referred to in paragraphs 8 and 9 of my last year's Report, although I have been informed that application had been duly made by the Post Office to the Treasury on the 29th August last.

With regard to the third, I have to call attention to certain letters bearing upon this subject which have been furnished to me by the Post Office, and which are printed in the Appendix to this Report. The letters in question are subsequent to the letter of the

A. B. C. D. E. F.

VOTE 3.—POST OFFICE—*continued.*

Secretary to the Post Office to the Chairman of the Public Accounts Committee of last Session, printed in the Appendix to the Committees Report, page 181, and referred to in paragraph 97 of that Report.

Civil Service Certificate question dealt with as regards the future, but not as regards the past.

7. This correspondence, it will be observed, deals principally with the question of Civil Service Certificates as regards future intrants into the Post Office Service. The question as to the steps that have been taken with regard to persons who may have been appointed since the 4th June 1870, and who may now be in the employ of the Post Office without Civil Service Certificates, will be found dealt with in a letter from my Department, dated 26th October 1874, a copy of which, and of the answer thereto, will be found in the Appendix.

G. H.

Propriety of a uniform course of action in regard to all persons appointed to the Post Office without Civil Service Certificates, since 4 June 1870.

8. It will be noticed that in reply to my inquiry, "whether any steps have been taken with the view of bringing within the provisions of the Order in Council, all appointments either of a permanent or temporary character made since 4th June 1870," the Post Office state that steps are being taken with regard to the 11 clerks transferred to Postal from Telegraph Service, and with regard to all persons who have passed into the Telegraph Service without Civil Service Certificates; the Post Office letter, however, makes no mention of any similar steps having been taken with regard to persons who may have entered the Postal, as distinguished from the Telegraph Service, without having passed a Civil Service Examination. If, as would seem to be probable, there are such persons now in the employ of the Post Office, I would suggest for consideration the propriety of a uniform course of action.

Exemption of Auxiliary Letter Carriers and Substitutes from the necessity of obtaining Civil Service Certificates.

With regard to Auxiliary Letter Carriers and Substitutes for Officers of the Post Office absent from illness or other causes, referred to in paragraph 5 of my last year's Report, I have been informed by the Treasury that their Lordships have given directions for gazetting them into Schedule B. of the Order in Council of 4 June 1870, and thus exempting them from the necessity of obtaining Civil Service Certificates.

Questions arising out of Examination of 1873–74 Account.

9. I now proceed to deal with the questions which have arisen on the Account of the present year, 1873–74.

Losses by fraud, Post Office Savings Banks Department.

10. Under Sub-head E., "Post Office Savings Banks," a sum of 2,632 *l.* 4 *s.* 3 *d.* has been charged under Treasury authority for losses by fraud and default, which have occurred between the 16th September 1861 and the 31st October 1872. The only way in which this Department could verify the correctness of this amount would be by ascertaining all cases where the sums entered in the Depositors' Books differed from the amounts advised by the Postmasters, and entered in the Ledgers of the Savings Bank Department, and the amount of such differences. As it would be extremely difficult, if possible, to obtain for examination these Depositors' Books, extending over a period of 11 years, I have no alternative but to admit the amount on detailed statements duly certified by the Controller of the Savings Bank Department, and the Receiver and Accountant General of the Post Office. Copies of these statements are printed in the Appendix.

I. K. L.

Erroneous Charges.

11. Sums of 2 *l.* 10 *s.* 5 *d.*, 17 *s.* 6 *d.*, and 1 *l.* 14 *s.* 8 *d.*, have been charged in error against the Vote, and the errors have been admitted by the Accountant. Having regard to the difficulties attending the examination of the Account for this as well as previous years, I have acquiesced in the arrangement proposed by the Receiver and Accountant General of the Post Office, that the amounts overcharged should be credited to Postal Extra Receipts in 1874-75.

Commission on Issue of Inland Revenue Licences provided for in Inland Revenue Vote but charged to Post Office Vote.

12. I have to call attention to the fact that two sums of 3,838 *l.* 15 *s.* 1 *d.*, and 227 *l.* 0 *s.* 11 *d.*, are charged against this Vote in respect of the Commission and Expenses of issuing Inland Revenue Licences from the 1st April 1873. It would appear that the Expenditure for this Service was provided for in the Parliamentary Votes for the Inland Revenue Department.

Treasury authority for the course pursued.

In reply to my inquiries, I have been informed that the amounts referred to were charged against the Post Office Vote in accordance with directions contained in a Treasury Letter dated 10th June 1873; and it will be observed in the explanation of the cause of variation between Expenditure and Grant of the Inland Revenue Account, that there is a saving under the Sub-head C. of 11,360 *l.* 17 *s.* 5½ *d.*, which is partly attributed to the allowances hitherto paid to the Postmaster General being discontinued.

Provision made in Post Office Estimates 1874–75.

Provision is made in the Estimates of the Post Office of 1874–75 for this Service, and although it would appear from the description given in the Inland Revenue Estimates for that year, that provision, under Sub-head C., has also been therein made for the Service in question, it will be seen that that head of the Estimate has been reduced by 7,000 *l.*, and it seems probable that the words referring to the allowance to the Postmaster General have been left standing through inadvertence.

13. In

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

13. In conclusion, I have to observe, that included in the Exchequer Extra Receipts, under the item "Miscellaneous," is a sum of 1,463 *l.* 13 *s.* 9¾ *d.*, which is stated to be the balance of the "Insurance Aid Account." This amount was brought to credit in November 1873. In explanation of this credit, the Accountant states that it was the balance standing to the credit of this Account, when the Stock in which the Surplus Fund had been invested was realised and paid into the Exchequer; but it was considered right to defer payment till it was ascertained whether there were any outstanding claims against it.

I have thought it advisable to notice this circumstance, because if this is, as it would appear to be, the uninvested balance of the Void Money Order Fund (the invested portion of which was paid over in July 1871), it would seem that delay had arisen in bringing it to Account.

Exchequer Extra Receipts. Apparent delay in bringing balance of "Insurance Aid Account" to credit.

14. Considerable delay has also arisen in bringing to Account the Amount of Forfeited Money Orders for the year to 30th September 1872.

The amount for the quarter to 31st December 1871, 1,192 *l.* 3 *s.* 11 *d.*, was not brought to credit till October 1873; and the amount for the three quarters to 30th September 1872, 2,943 *l.* 16 *s.* 3 *d.*, was not brought to credit till March 1874. This delay is attributed by the Receiver and Accountant General to the work of the Money Order Office having fallen into arrear, through the insufficiency of its staff, and the rapid extension of its business. Copies of a query, and of the answer thereto on this subject, are annexed. *M.*

Considerable delay in bringing Void Money Orders to Account, and the reasons for such delay.

15. It will be observed from paragraph 4 [that from the Expenditure, as shown by the Accountant, the sum of 1,197 *l.* 6 *s.* 3 *d.* will have to be deducted, making the Expenditure, as far as can be ascertained, 2,781,917 *l.* 2 *s.* -½ *d.*, and the Net Deficit, 36,575 *l.* 2 *s.* -½ *d.*

Net Deficit on Account, 1873–74.

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

My Lords, General Post Office, 13 July 1874.

YOUR Lordships could scarcely fail to be pained by a perusal of the paragraph in the recent Report from the Committee of Public Accounts, which refers to the refusal of the Comptroller and Auditor General's sanction to the payment of wages, wages which came out of the pockets of the neighbouring residents, to two old soldiers for acting as gatekeepers at one of the Park gates, because the old men had not obtained certificates of qualification from the Civil Service Commissioners. In this Department, I do not know of anything of the kind so curious as this; but certainly the action of the Commissioners, hampered as they are by the Order in Council, and by your Lordships' instructions, seems rather to impede than to aid the work of the country.

In the summer of last year it was found that the Postal business of the South Western District, which contains one of what are called the fashionable quarters of London, had so greatly increased, that some new arrangement was necessary in order that the letters might be more rapidly delivered. It was accordingly determined to form a Sub-District, which, among other advantages, would admit of an additional number of men being employed, and it was all important that this arrangement should be brought into working order before the London Season commenced.

At the end of last year the Civil Service Commissioners were accordingly requested to select candidates for 12 letter-carriers' places.

I have no doubt, judging by the anxiety which the Commissioners always show to meet the wishes of the Department, that they acted with all the promptness in their power, but the result unfortunately was that the men were not appointed until the middle of May, the busiest time of the year, and the public have consequently suffered serious inconvenience, of which they have not been slow to complain.

At the present moment the arrangements in the Sub-District in question are far from being perfect, owing to several of the men who were obtained with such laborious difficulty, having thrown up their places.

To remedy the evil as far as possible, I was desirous of employing temporarily three men who it was stated to me could give the necessary assistance, but I can only do so by first obtaining your Lordships' sanction, and then that of the Civil Service Commissioners.

I hold very strongly the opinion that the present mode of obtaining candidates for employment in the minor establishment of the Post Office is open to grave objection.

Indeed, in the case of the Telegraph Messenger Boys, it was, as stated to your Lordships on the 8th of July last year, found to be absolutely necessary to depart from it.

These boys are now obtained without the intervention of the Civil Service Commissioners, and any number of suitable candidates can be found at a moment's notice.

It is with the case of other Post Office servants, therefore, that I now desire to deal. In the early part of the year, as your Lordships are aware, no fewer than 1,100 candidates offered themselves for 22 town letter-carrier's places. After a delay of several months selections were made.

VOTE 3.—POST OFFICE—*continued.*

It might be supposed that so small a number picked from a crowd of men would possess somewhat unusually high qualifications either in intelligence, physique, or otherwise. This is by no means the case, and even apart from the laborious mode of procedure, it certainly seems deserving of consideration whether a system which brings so many men from their work, and must cause wide-spread disappointment is one which should be maintained.

A similar remark would apply with equal force to labourers, whose work consists in a great measure in carrying coals and scrubbing floors.

If, however, the plan is bad in the case of young men it is still more so in the case of young women.

In one instance, it is painful even to refer to it, no fewer than 700 young women, several of them ladies, were brought together to compete for five places of the value of 14 *s.* a week each.

I have already expressed my opinion in a letter of the 28th March last to the Civil Service Commissioners, which letter I understand has been forwarded to your Lordships, that appointments to the minor establishment of the Post Office should be made by means of limited competition, but I take this opportunity of saying this alteration, though most desirable, will do comparatively little good with respect to those appointments, unless we are authorised to decline the assistance of the Civil Service Commissioners, for the minuteness of the inquiries which the Order in Council obliges them to make must always be a fertile source of delay without any compensating advantage.

I have, &c.

The Lords Commissioners of Her Majesty's Treasury. (signed) *John Manners.*

(B.)

My Lord, Treasury Chambers, 7 September 1874.

ADVERTING to your Lordship's letters of 18th June* and 13th July last upon the subject of admission to the Postal Service (including that of Telegraphs), I am directed by the Lords Commissioners of Her Majesty's Treasury to remind your Lordship that, so long ago as 17th March last, the Civil Service Commissioners submitted to this Board a complete scheme of examination for "Situations in the General Post Office," accompanied by a statement "that it had been settled, subject to the approval of my Lords, by the Civil Service Commissioners and the Chief Authorities (meaning of course the Postmaster General)" of the Department concerned.

This same scheme is set out by Mr. Tilley at full length in pp. 181--5 of the last Report of the Public Accounts Committee, and is there said by him to be sent to the Civil Service Commissioners in the preceding January, after it had been amended in the change of Government.

While my Lords were considering this proposal, they received from the Civil Service Commissioners a second letter, dated the 7th of April, enclosing a copy of Mr. Tilley's letter to them of the 28th March preceding, wherein Mr. Tilley expressed your Lordship's desire that limited competition should be substituted for open competition in the case of certain situations in London, viz., counter-woman, female returner, messenger, letter-carrier, assistant letter-carrier, boy sorter, boy messenger, and porter.

Thereupon ensued the correspondence, of which copies are enclosed, between this Board and the Civil Service Commissioners. The appointment of Mr. Playfair's Committee happened about the same time, and it was judged better to postpone an immediate decision.

Your Lordship's letter of 13th July last leaves my Lords in considerable doubt as to the extent to which it is to be regarded as a withdrawal of the seheme which the Civil Service Commissioners have laid before the Treasury, and Mr. Tilley before the Committee of Public Accounts, and this doubt extends also to your Lordship's letter of 18th June relative to admission to the Telegraph Service.

This last letter your Lordship will remember, has been mentioned, as well as the scheme relative to the rest of the Postal Service, to the Committee of Public Accounts, paragraph 97, and Appendix, p. 181.

The correspondence which is printed at pp. 389--410 of the Report of the Comptroller and Auditor General (Appropriation Accounts) is referred to by the Public Accounts Committee in their own Report (paragraph 96), and your Lordship's letter of 18th June last, and the scheme for the rest of the Postal Service, are distinctly connected with this correspondence in the next paragraph (97). Under these circumstances, my Lords consider that it would be very undesirable at this stage to suspend proposals thus definitively published on the part of your Lordship by entering into any immediate discussion of your Lordship's letter of 13th July last.

The result of any such postponement must be to accumulate a fresh mass of irregular appointments before the next meeting of the Public Accounts Committee, inasmuch as appointments to the Post Office cannot be stopped.

My Lords can only suggest, therefore, that the schemes set forth by Mr. Tilley in pp. 181--5 of the Appendix to the Report of the Public Accounts Committee, and in your Lordship's letter of 18th June last, should be at once acted upon, with the understanding that the arrangement will be subject to review should the Report of Mr. Playfair's Committee render review in any respect necessary.

Under this head my Lords refer particularly to the enclosed copies of correspondence with the Civil Service Commissioners, and would suggest that such competition as was in force at that date (whether open or limited) should be continued for the present. My Lords think it unadvisable to make, or discuss, changes on which the Report of Mr. Playfair's Committee may throw fresh light. The object of my Lords is to maintain the *status quo* and to establish provisionally just so much besides as is necessary to provide for the time being, for the maintenance of your Lordship's force in such a manner as to satisfy the Comptroller and Auditor General.

As regards past irregularities it does not rest with my Lords to say how they should be cured. The Post Office has had before it the Orders in Council relative to the Civil Service and the Superannuation Act, in common with the rest of Her Majesty's Service, nor has the Post Office any peculiar privilege in these respects.

Officers who are gazetted into Schedule B. of the Order in Council of 4th June 1870 are disqualified, under the 17th Section of the Act of 1859, from receiving pensions, and persons who are not included in that Schedule either by gazetting under Clause VIII. of the Order, or by reason of their being already within the terms of it, cannot continue to be paid salaries consistently with Clause II. of the same Order.

The

* Printed with Report on the Telegraph Vote.

VOTE 3.—POST OFFICE—*continued.*

The Treasury has no dispensing power in such a case, and can only concur, or refuse to concur, in measures agreed upon between the Civil Service Commissioners and the Chiefs of Departments.

My Lords advise, therefore, that your Lordship should communicate with the Civil Service Commissioners, and ascertain whether they are able to suggest any mode of covering what has been done with a formal sanction.

I have, &c.
(signed) *R. R. W. Lingen.*

The Postmaster General.

(C.)

My Lords, Post Office, 22 September 1874.

I HAVE received your Lordships' letter of the 7th instant, on the subject of admission to the Postal and Telegraph Service of this Department, but as it is not quite clear what your wishes are, I am afraid I must trouble you for some further information.

According to the wording of your letter, you suggest that the scheme set forth in the Appendix to the Report of the Public Accounts Committee in pp. 181–5 should be acted upon, and you enforce this suggestion by pointing out how undesirable it would be to suspend proposals thus definitively published, but the whole argument of your letter is in direct opposition to these proposals.

If you will be good enough to refer again to the Report of the Public Accounts Committee, you will see that the scheme there set forth is the amended plan restricting open competition to the clerical part of the establishment, which I greatly desire to see adopted, but it certainly is not the plan which was in force at the date of the correspondence with the Civil Service Commissioners, copies of which you have forwarded for my information. Indeed, this amended plan, not having received your sanction, has never been adopted.

* * * * * *

I have, &c.
(signed) *J. Manners.*

The Lords Commissioners of Her Majesty's Treasury.

(D.)

My Lords, Post Office, 18 October 1874.

YOUR Lordships must pardon me if I again press for a reply on the subject of the scheme of admission to junior appointments in the several branches of the Post and Telegraph Service.

I write under a sence of the urgency of the matter as regards new intrants to the Telegraph side of the Department.

I stated at some length in my letter of the 7th September last why, even then, I felt the matter to be urgent. More than a month has since passed and nothing has been done, while the sources of supply for filling up vacancies in the Metropolitan offices are practically exhausted.

There are 32 vacancies on an authorised complement of 50 learners, and already a vacancy has been reported for a practical telegraphist which cannot be filled up.

I can but remind your Lordships that a long period of preparation is required before a new intrant can become a practical telegraphist or render effective aid of any sort in a telegraph office.

I am sure that your Lordships would be the first to regret the public inconvenience of any failure of the Telegraph system and the concurrent loss of revenue; and I cannot but apprehend that such results will follow any further delay in disposing of this question.

I have, &c.
(signed) *F. I. Scudamore.*

The Lords Commissioners of Her Majesty's Treasury.

(E.)

(14,927—74.)

My Lord, Treasury Chambers, 28 October 1874.

I AM commanded by the Lords Commissioners of Her Majesty's Treasury to inform your Lordship, in reply to your letters of the 22nd ultimo, and 18th instant, that my Lords consider they have already by their letter of the 7th ultimo, giving their sanction provisionally to the two schemes for the General Post Office and the Telegraph Service as set forth in the Appendix to the last Report of the Public Accounts Committee (pp. 181–5), and in your Lordship's letter of the 18th June last, my Lords, having in their letter of the 7th ultimo, expressed themselves to the following effect:

"My Lords can only suggest that the schemes set forth by Mr. Tilley in pp. 181–5 of the Appendix to the Report of the Public Accounts Committee, and in your Lordship's letter of the 18th June last, should be at once acted upon, with the understanding that the arrangement will be subject to review should the Report of Mr. Playfair's Committee render review in any respect necessary."

I have, &c.
(signed) *W. H. Smith.*

The Postmaster General.

VOTE 3.—POST OFFICE—*continued.*

(F.)

Sir, Civil Service Commission, 18 November 1874.

WITH reference to your letter (14,927—74), addressed to the Postmaster General, a copy of which has been forwarded to this Department, I am directed by the Civil Service Commissioners to transmit, for the information of the Lords Commissioners of Her Majesty's Treasury, the enclosed copy of rules which have been placed before them by the Postmaster General respecting the admission of persons to the various situations in the Post Office and Telegraph Services.

The Commissioners understand that these rules have received their Lordships' sanction, but to avoid any risk of misapprehension, they think it desirable to request that formal approval on their Lordships' behalf may be given to them.

I am to add with reference to your letter to the Postmaster General, 19,554, dated 24th December 1873, a copy of which has been furnished to this Department, that the Commissioners assume that the necessary steps will be taken by their Lordships in communication with the Postmaster General for gazetting the situation of Auxiliary Letter Carrier into Schedule B. of the Order in Council of 4th June 1870.

I have, &c.

The Secretary to the Treasury. (signed) *T. Walrond.*

Gentlemen, Treasury Chambers, 26 November 1874.

IN reply to your letter of the 18th instant, I am directed by the Lords Commissioners of Her Majesty's Treasury to inform you that my Lords approve of the rules for Examinations for admission into the General Post Office, of which rules, copies were enclosed in your said letter, assuming these rules except the manuscript additions, of which my Lords also approve, to be in all respects the same as are set forth in the Appendix to the last Report of the Public Accounts Committee (pp. 181–5.)

My Lords will cause a notice, adding the situation of Auxiliary Letter Carrier to Schedule B. of the Order in Council of 4th June 1870 to be inserted in the "London Gazette."

I have, &c.

The Civil Service Commissioners. (signed) *R. R. W. Lingen.*

(G.)

Sir, Exchequer and Audit Department, 26 October 1874.

WITH reference to paragraph 5 of the Report of the Comptroller and Auditor General on the Post Office Vote, 1872–73 (p. 361), on the subject of Civil Service Certificates, I am to request that the Comptroller and Auditor General may be informed whether the Order in Council of 4th June 1870 has been amended, so as to exempt Auxiliary Letter Carriers and substitutes from the necessity of obtaining Certificates.

I am further to request that he may be informed whether any steps have been taken with the view of bringing within the provisions of the Order in Council all appointments either of a permanent or temporary character made since 4th June 1870.

I have, &c.

The Secretary of the Post Office. (signed) *H. Treherne.*

(H.)

Sir, General Post Office, London, 12 November 1874.

REFERRING to your two letters of the 26th ultimo, I have to inform you as follows :—

(1.) As regards Auxiliary Letter Carriers, I am in communication with the Civil Service Commissioners, with the view of carrying out the decision of the Lords of the Treasury, given in the letter of the 24th of December last, of which a copy is herewith. H. 1.

(2.) As regards the 11 clerks transferred to Postal from Telegraph Service, and the appointment of all persons who have passed into the last-named Service, without Civil Service Certificates, returns are being compiled with the view of conforming to the instructions given in that part of a Treasury Letter dated the 7th of September last, of which I send you a copy. H. 2.

I have, &c.

H. Treherne, Esq., Exchequer and Audit Office. (signed) *John Tilley.*

(H. 1.)

Sir, Treasury Chambers, 24 December 1873.

IN reply to your letters of the 2nd and 13th instant, on the subject of Civil Service Cercificates for Auxiliary Letter Carriers, I am directed by the Lords Commissioners of Her Majesty's Treasury to inform you that they attach full weight to your reasons for exempting such employés, from the necessity of obtaining certificates, and that they are quite willing that your own proposals upon this subject should form (provisionally) part of the complete Scheme, regulating the terms of admission generally into the Postal Service, which they have asked to be submitted to them for approval.

It is not, however, to this branch of your Service that the Comptroller and Auditor General has been calling immediate attention. The letters from his Department, of which copies were forwarded to you on 24th June (9471) and 2nd September (13,055), referred to irregular admissions and transfers in the Telegraph Department, and in that of your Receiver and Accountant General.

Copies of your letters of the 2nd and of the 13th instant, and of this reply to them have been ordered to be transmitted to the Comptroller and Auditor General.

I have, &c.

The Postmaster General. (signed) *R. R. W. Lingen.*

VOTE 3.—POST OFFICE—*continued.*

(H. 2.)

EXTRACT from Treasury Letter, dated 7th September 1874.

"As regards past irregularities it does not rest with my Lords to say how they should be cured. The Post Office has had before it the Orders in Council relative to the Civil Service, and the Superannuation Act, in common with the rest of Her Majesty's Service, nor has the Post Office any peculiar privilege in these respects."

"Officers who are gazetted into Schedule B. of the Order in Council of 4th June 1870, are disqualified under the 17th Section of the Act of 1859 from receiving pensions, and persons who are not included in that Schedule either by gazetting under Clause VIII. of the Order, or by reason of their being already within the terms of it, cannot continue to be paid salaries consistently with Clause II. of the same Order.

"The Treasury has no dispensing power in such a case, and only concur, or refuse to concur, in measures agreed upon between the Civil Service Commissioners and the Chiefs of Departments.

"My Lords advise, therefore, that your Lordship should communicate with the Civil Service Commissioners, and ascertain whether they are able to suggest any mode of covering what has been done with a formal sanction."

I am, &c.
(signed) *R. R. W. Lingen.*

(I.)

(SCHEDULE A.)

AN ACCOUNT of LOSSES sustained by the POST OFFICE SAVINGS BANK through Fraud on the part of others than Officers of the Department, through Overdrawn Accounts and otherwise, to the end of October 1872.

Date.	Particulars.	Amount. £. s. d.
1866	Twelve cases of overdrawn accounts	3 1 9
September 1867	Fraud by a friend of a depositor	5 – –
1867	Five cases of overdrawn accounts	7 2 2
March 1868	A deposit book stolen and amount fradulently withdrawn	35 – –
May 1868	Fraud by a fellow-lodger of a depositor	30 – –
1868	Three cases of overdrawn accounts	2 3 4
January 1869	Fraud by a fellow-servant of a depositor	8 12 –
December 1869	Fraudulently withdrawn by Edward Llewellyn	14 10 –
1869	Fifteen cases of overdrawn accounts	7 6 8
August 1870	Fraudulently withdrawn by Eliza Hildred	37 13 9
August 1870	Amount of a paid warrant, supposed to have been taken off the counter at the Notting Hill Gate Post Office by one of the public.	3 10 –
1870	Sixteen case of overdrawn accounts	25 5 10
May 1871	Amount lost by a depositor in the Blackman-street Post Office	1 – –
1871	Fourteen cases of overdrawn accounts	5 2 9
1872	Twelve cases of overdrawn accounts	5 5 7
	Loss sustained through errors on the part of postmasters who have subsequently left the Service.	1 16 2
	Carried forward to Schedule B. £.	192 10 –

VOTE 3.—POST OFFICE—*continued*,

(K.)

(SCHEDULE B.)

AN ACCOUNT of LOSSES sustained by the POST OFFICE SAVINGS BANK through Fraud, or otherwise, on the part of Officers of the Post Office, to the end of October 1872.

Date.	By Whom Committed.	Amount.
		£. s. d.
January 1864	The Postmaster of Beverley	1,093 14 1
July 1864	Mr. Thorne, a Clerk in the Savings Bank Dapartment	94 – –
1866 and 1867	Believed to have been committed by a Clerk in the Savings Bank Department	95 12 11
October 1868	*An error on the part of the Receiver of Barker-street	2 – –
March 1869	Attributed to a Clerk in the Bradford Post Office	12 – –
May, 1869	A Clerk in the Post Office, Douglas, Isle of Man	5 – –
August 1869	The Sub-postmaster of Leigh, Lancashire	176 11 10
September 1869	A Clerk in the Chalford Post Office	10 – –
September 1869	A Clerk in the Bradford Post Office	5 – –
January 1870	Supposed to have been committed by a Clerk to the Letter Receiver of Knightsbridge	30 – –
January 1870	A Letter Carrier at Heywood, Manchester	10 – –
June 1870	*The Postmaster of Longford	15 – –
January 1871	A Clerk to the Receiver of Bold-street, Liverpool	30 – –
	The Sub-postmaster of Upper Gornal	450 3 5
	The Sub-postmaster of Kirkburton	410 12 –
		2,439 14 3
	Brought forward from Schedule A.	192 10 –
	£.	2,632 4 3

*£.15 was subsequently recovered from the Sureties of the late Postmaster of Longford, and 2*l.* from the Receiver of Barker-street; the amounts were credited to the Vote in the Months in which they were charged.

I hereby certify that the above is a true statement of the losses incurred by the Savings Bank Department, through fraud, or otherwise, to the end of October 1872.

10 April 1874. *A. C. Thomson*, Controller.

I hereby certify that the above statement is correct to the best of my knowledge and belief.

13 April 1874. *George Chetwynd.*

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 3.—POST OFFICE—*continued.*

(L.)

A STATEMENT showing the Amount of Loss incurred by the SAVINGS BANK DEPARTMENT from the Date of its Establishment, viz., 16th September 1861, to the present time, through Fraud, Forgery, Overdrawal of Accounts, &c.

PLACES.	NAMES.	Amount. £. s. d.	Date.	REMARKS.
			1864:	
Beverley	W. Tilson, postmaster of Beverley. (Suspended 12th October 1863.)	1,093 14 1	1 June	Amount charged in Final Account of Postmaster, and still outstanding.
		£.		
York-road	J. Thorne, Clerk in Savings Bank Department	25	July	Amount charged in error Account where it remains as an outstanding balance.
Moorgate-street		29	August	
Bishopsgate-street		94 – –	September	
Whitechapel		29	October	
		11		
			1866:	
Churton-steeet	–	– 5 –	March	ditto – – ditto.
Whitechapel	T. Reding, Clerk in Savings Bank Department.	47 – –	April	ditto – – ditto.
Merthyr Tydvil	–	– 13 10	May	ditto – – ditto.
Stockton	–	– 8 –	June	ditto – – ditto.
Green-street				
Isle of Dogs				
Kingsland Green				
Portsea	–	1 13 11	December	ditto – – ditto.
Salford				
Sheffield Moor				
York-road				
Cahir				
Fore-street	–	– 1 –	–	ditto – – ditto.
			1867:	
Wednesbury	A clerk in the Savings Bank Department was suspected, but the case was not substantiated against him.	48 12 11	June	ditto – – ditto.
Acton	–	– 10 –	July	ditto – – ditto.
Gloucester	–	5 3 5	August	ditto – – ditto.
Birmingham	–	5 – –	September	ditto – – ditto.
Wapping	–	– 7 9	October	ditto – – ditto.
Waterloo	–	– 1 –	November	ditto – – ditto.
Glasgow	–	1 – –	December	ditto – – ditto.
			1868:	
Putney	Book stolen by fellow-resident of depositor, and amount obtained by forgery. (The book was stolen by Rosetta Birley, who was prosecuted, convicted, and sentenced to eight months' imprisonment.)	35 – –	March	ditto – – ditto.
Gray's Inn Road	Book stolen by fellow-lodger, and amount obtained by forgery. (The book was stolen by James Thomas Board, who was prosecuted, convicted, and sentenced to 18 months' hard labour.)	30 – –	May	ditto – – ditto
Derby	–	– – 6	June	ditto – – ditto.
Stanley Bridge	–	– 11 –	July	ditto – – ditto.
Barker-street	–	2 – –	October	ditto – – ditto.
Limehouse	–	1 11 10	,,	ditto – – ditto.
			1869:	
Wimbledon	Deposit book stolen, and amount obtained by forgery.	8 12 –	January	ditto – – ditto.
Bradford, Yorkshire	Depositor's signature forged by Marshall, clerk at Bradford Post Office.	12 – –	March	ditto – – ditto.
Droylsden	–	– 18 10	,,	ditto – – ditto.
Stratford	–	– 15 6	,,	ditto – – ditto.
Dumbarton	–	– – 4	April	ditto – – ditto.
Chesterfield	–	– – 6	,,	ditto – – ditto.
Upper Parliament-street.	–	– – 5	,,	ditto – – ditto.
Forest Hill	–	– 2 –	,,	ditto – – ditto.
Isle of Man	Supposed fraud by a clerk in the Douglas Office.	5 – –	May	ditto – – ditto.

VOTE 3.—POST OFFICE—*continued.*

PLACES.	NAMES.	Amount. £. s. d.	Date.	REMARKS.
Staines		– 15 2	1869: May	Amount charged in error Account where it remains as an outstanding balance.
Landport		– – 10	„	ditto – – ditto.
Poplar Pennyfields		– 2 3	„	ditto – – ditto.
Aldgate		– 7 11	„	ditto – – ditto.
Solihull		2 5 –	„	ditto – – ditto.
Greenwich		1 6 5	July	ditto – – ditto.
Knott Mill		– 2 –	September	ditto – – ditto.
Walham Green		– 6 7	October	ditto – – ditto.
Bulls Pond		– 2 11	December	ditto – – ditto.
Leigh, Lancashire	Fraud by Halliwell, sub-postmaster, who, after being committed for trial and liberated on bail, absconded. (42 *l.*, 114 *l.* 11 *s.* 10 *d.*, and 20 *l.*)	176 11 10	August	ditto – – ditto.
Chalford	Fraud by nephew of postmaster, who was tried and convicted.	10 – –	September	ditto – – ditto.
Bradford, Yorkshire	Withdrawal fraudulently made by Marshall, a clerk in the Bradford Office.	5 – –	„	ditto – – ditto.
Northampton	Depositor's name forged by Edwin Llewellyn, who was tried, convicted, and sentenced to six months' hard labour.	14 10 –	Dec.	ditto – – ditto.
Knightsbridge	Supposed fraud by the receiver's clerk.	30 – –	1870: January	ditto – – ditto.
Rochdale-road	Forgery by John Greenslade, a letter carrier at Heywood, who was prosecuted, convicted, and sentenced to seven years' penal servitude.	10 – –	„	ditto – – ditto.
Lampeter		– – 6	„	ditto – – ditto.
Jersey		– 9 5	„	ditto – – ditto.
Woolwich		– 8 10	„	ditto – – ditto.
Shipston-on-Stour		– – 6	„	ditto – – ditto.
Bodmin		– – 1	„	ditto – – ditto.
Upper Baker-street		15 1 3	„	ditto – – ditto.
Victoria-road, Brighton		– 6 2	„	ditto – – ditto.
Lambeth Walk		– 1 11	April	ditto – – ditto.
Chatham		– 9 –	May	ditto – – ditto.
Walworth-road (227)	Deposit reported as 3 *s.*, but claimed by the depositor as 5 *s.*	– 2 –	„	ditto – – ditto.
Longford	Fraud by the Postmaster	15 – –	June	ditto – – ditto.
Yarmouth, Norfolk		4 11 4	„	ditto – – ditto.
Staines		– – 6	„	ditto – – ditto.
Aston Newtown	Deposit of 4 *s.* omitted to be deposited.	– 4 –	„	ditto – – ditto.
Camberwell New-road	Deposit of 1 *l.* 1 *s.* reported as 1 *l.* only.	– 1 –	„	ditto – – ditto.
Enniscorthy		– 4 7	July	ditto – – ditto.
Newington Butts	Deposit of 1 *s.* omitted to be reported.	– 1 –	„	ditto – – ditto.
York	Depositor's name forged by Elizabeth Hildred, who was tried, convicted, and sentenced to six months' imprisonment with hard labour.	37 13 9	August	ditto – – ditto.
Burrage Town		– 12 6	Sept.	ditto – – ditto.
Mile End Road (148)		– 6 5	„	ditto – – ditto.
Crawford-street		1 15 7	„	ditto – – ditto.
Carshalton		– 17 3	Nov.	ditto – – ditto.
			1871:	ditto – – ditto.
Brighton		– – 8	January	ditto – – ditto.
Belfast		– – 1	March	ditto – – ditto.
Warwick		– – 8	„	ditto – – ditto.
Chancery-lane		– – 4	„	ditto – – ditto.
Lodwick-street		– 4 5	„	ditto – – ditto.
Blackrock		3 – –	„	ditto – – ditto.
Lodwick-street		– – 2	„	ditto – – ditto.
Summer Hill		– 10 –	April	ditto – – ditto.
Farnham		– 12 1	„	ditto – – ditto.
Portsea		– 5 –	May	ditto – – ditto.
Stourport		– 2 –	„	ditto – – ditto.
Bloomsbury		– 4 7	Sept.	ditto – – ditto.
Tooting		– 2 7	„	ditto – – ditto.
Chancery-lane		– – 2	Dec.	ditto – – ditto.
			1872:	
Gosport		1 18 –	May	ditto – – ditto.
Southboro'		– – 2	June	ditto – – ditto.
Islington		– – 7	„	ditto – – ditto.
Bristol		1 9 4	„	ditto – – ditto.

VOTE 3.—POST OFFICE—*continued.*

PLACES.	NAMES.	Amount.	Date.	REMARKS.
Dockhead - -	- - - -	- 8 9	1872: June - -	Amount charged in error Account where it remains as an outstanding balance.
Judd-street - -	- - - -	- 11 8	August -	- - ditto - - ditto.
Hanley - - -	- - - -	- 8 -	,, -	- - ditto - - ditto.
Westminster - -	- - - -	- 8 -	,, -	- - ditto - - ditto.
Old Kent-road - -	- - - -	- - 3	,, -	- - ditto - - ditto.
Wolverhampton -	- - - -	- - 6	September	- - ditto - - ditto.
Liverpool - - -	- - - -	- - 3	October -	- - ditto - - ditto.
Blackman-street -	- - - -	- - 1	,, -	- - ditto - - ditto.
Bold-street, Liverpool	Fraud by a Clerk, who absconded from the Bold-street Post Office.	30 - -	1871; January -	- - ditto - - ditto.
Upper Gornal - -	Fraud by the Sub-Postmaster, who absconded.	450 3 5	1872: April -	- - ditto - - ditto.
Kirkburton - -	Fraud by the Sub-Postmaster, who was convicted, and sentenced to 10 years' penal servitude.	410 12 -	August -	- - ditto - - ditto. ditto.
Notting Hill - -	The amount of a warrant supposed to have been stolen from the counter of the Notting Hill Post Office.	3 10 -	1870: October -	- - ditto - - ditto.
Blackman-street (S. E. D. O.) -	Amount stated to have been lost by a Depositor in the Blackman-street Post Office.	1 - -	- -	- - ditto - - ditto.
Brownlow-hill - -	Deposit omitted to be reported	- 1 -	1862: July - -	- - ditto - - ditto.
Kensal Green, W. -	Interest overpaid in consequence of a deposit of 10 *s.* having been reported as 1 *l.*	- - 2	1870: November -	- - ditto - - ditto
Fulham - - -	Deposit omitted to be reported	- 6 -	1871: April -	- ditto - - ditto.
Islington - - -	- - ditto - - ditto -	- 15 -	June -	- ditto - - ditto.
Blackheath Village -	- - ditto - - ditto -	- 2 -	1872: January -	- ditto - - ditto.
Gore-bridge - -	Deposit of 3 *s.* reported as 1 *s.*	- 2 -	,,	- ditto - - ditto.
Watlington - -	- - - - -	- 1 -	March -	- ditto - - ditto.
Strand - - -	Deposit omitted to be reported	- 1 -	May -	- ditto - - ditto.
	TOTAL - - - £.	2,632 4 3		

(M.)

Exchequer and Audit Department,
16 November 1874.

COPY of QUERY, No. 141, and Reply, on the Account rendered by the Receiver and Accountant General of the Post Office in respect of the Post Office Vote (Chief Offices) for the Year 1873-4.

Description of the Voucher.	Query or Observation.	No. of the Query.	Answer or Explanation of the Accountant.
Exchequer Extra Receipts. October 1873. Amount of Money Orders forfeited in Quarter ended 31 December 1871 :— £. s. d. England and Wales, 994 8 2 Ireland - - 130 14 - Scotland - - 67 1 9 March 1874. Amount of Money Orders forfeited in three Quarters ended the 30th September 1872 :— £. s. d. England and Wales, 2,250 - - Ireland - - 468 3 2 Scotland - - 225 13 1	Explanation is requested of the great delay in bringing these amounts to the credit of the Exchequer Extra Receipt Account. It is further observed that the sum of 2,250 *l.* is an estimated amount only. Explanation on this point is also requested.	141	The delay is attributable to the work of the Money Order Office having fallen into arrear, through the insufficiency of the Force and the rapid extension of the money order business. The amount of orders forfeited is ascertained in the "Paid Issue" Branch of the Money Order Office, and it has been necessary to employ the officers allotted to that Branch on the current work of the Office. An estimated amount was credited to Extra Receipts in March 1874, in order that a full year's receipts should be brought to account in the financial year, ended on that date. It is expected that the money orders forfeited in the year ended 31st December 1872 will be ascertained in about a fortnight, and that the orders forfeited in the year ended 31st December 1873, will be ascertained in April next. It is also anticipated that from the 1st August 1875, the amount of the forfeited orders' will be ascertained month by month, and that the necessity for estimates will cease. (signed) *G. W. Chetwynd,* Receiver and Accountant General. 18 December 1874.

VOTE 4.

POST OFFICE PACKET SERVICE.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4. - - - - - - - - -

POST OFFICE PACKET SERVICE. - - - - - - -

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the POST OFFICE PACKET each Sub-Head

Sub-Head.	SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
				Less than Granted.	More than Granted.
	CONTRACTS:	£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	United Kingdom - - -	100,311 – –	101,760 18 7	- -	1,449 18 7
B.	Europe - - - - -	13,500 – –	13,030 – –	470 – –	—
C.	America - - - - -	394,423 – –	391,703 14 10	2,719 5 2	- -
D.	Africa - - - - -	62,850 – –	63,829 4 11	- -	979 4 11
E.	Asia and Australia - - -	571,987 – –	544,783 14 6	27,203 5 6	- -
	PACKET ESTABLISHMENTS:				
F.	Salaries, Wages, and Allowances	795 – –	818 15 10	- -	23 15 10
G.	Travelling - - - -	300 – –	208 13 6	91 6 6	- -
H.	Rates and Taxes - - -	8 – –	- - -	8 – –	- -
I.	Fuel and Light - - -	13 – –	14 11 –	- -	1 11 –
K.	Port Dues and Maintenance of Signal Guns.	2,500 – –	2,681 1 –	- -	181 1 –
L.	Incidental Expenses - - -	200 – –	69 15 5	130 4 7	- -
M.	Pensions - - - - -	311 – –	311 7 –	- -	– 7 –
	TOTAL - - - £.	1,147,198 – –	1,119,211 16 7	30,622 1 9	2,635 18 4
	Deduct Deficit - - - - - - - - -			2,635 18 4	
	Net Surplus to be surrendered - - - £.			27,986 3 5	

A Grant has been taken for the Sum of 4,469*l.* 19*s.* 8*d.*, the Deficit shown in the Account of Vote 4, Post Office Packet Service, for the year ended 31st March 1873.

General Post Office, 27 November 1874.

Geo. Richardson,
Principal Book-keeper.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.

POST OFFICE PACKET SERVICE.

SERVICE, in the Year ended 31st March 1874, showing the Surplus or Deficit upon of the Vote.

Explanation of the Causes of Variation between Expenditure and Grant.

A.—The expenditure in excess of the grant has been chiefly caused by a new additional Winter Service for the Channel Islands.

C.—There has been a decrease of expenditure owing to the cessation of the New York and Nassau Service, and to a falling off in the payments made in respect of the Liverpool and Buenos Ayres Service.

E.—The Australian Colonies having taken up the Service between Point de Galle and Australia, from 1st January 1874, the money provided for the Service from that date was not required.

G.—There was less travelling than in previous years.

H.—Payable to the Admiralty, but not yet claimed.

K.—Under-estimated.

L.—Over-estimated.

Geo. Chetwynd,
Receiver and Accountant General.

S. A. Blackwood,
Accounting Officer

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

EXTRA RECEIPTS.—Year ended 31st March 1874. - - - - -

Sub-Head.	Nature of Receipt.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
		£. s. d.	£. s. d.	
A.	For one-half of the sum by which the gross annual receipts of the Contractors for the Holyhead and Kingstown Mail Packet Service for traffic exceed 35,000 *l.* -	8,000 – –	7,500 2 2	- -
C.	For one-half of the sum by which the profits of the Royal Mail Steam Packet Company exceeded a dividend of 8 per cent. in the years 1871 and 1872 -	- -	41,208 10 6	- -
C.	For one-half of the cost of conveying Bahamas Mails between Queenstown and New York, to be repaid by the Bahamas Government - - - - - -	200 – –	163 19 3	- -
C.	For one-half of the cost of conveying Honduras Mails between Southampton and Jamaica, to be repaid by Honduras Government - - - - - -	500 – –	- -	- -
E.	For repayments on account of the India, China, and Japan Mail Packet Service, and incidental expenses in connection therewith :—			
	I. From the Indian Government - - -	60,000 – –	60,000 – –	—
	II. From the Australian Colonies, a moiety of the cost of conveying Australian Mails between the United Kingdom and Point de Galle - - - - - - - -	26,400 – –		
			94,822 2 7	- -
E.	For a moiety of the subsidy for the Mail Packet Service between Point de Galle and Sydney, to be paid by the Australian Colonies - - - - - -	52,275 – –		
	£.	147,375 – –	203,694 14 6	203,694 14 6

I certify that this Account has been examined under my directions, and is correct.

Examined.
W. Mostyn, Inspector.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 4.—POST OFFICE PACKET SERVICE—*continued.*

\- - - EXTRA RECEIPTS.—Year ended 31st March 1874.

Explanation of the Causes of Variation between Estimates and Receipts.
A.—Over-estimated.
C.—The amount received was not anticipated when the Estimate was prepared.
C.—Over-estimated.
C.—The amount ceased to be payable by the Honduras Government under a new arrangement, whereby the Mails were conveyed between this country and Jamaica under the Royal Mail Steam Packet Company's contract without extra expense, whereas they had previously been conveyed *viâ* the United States.
E.—The amount received within the year includes an arrear from the previous year.

VOTE 4.

POST OFFICE PACKET SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. PAYMENTS have been made in excess of the Estimates under the following Sub-Heads, viz.:—

Contracts:

A.—United Kingdom.
D.—Africa.

Packet Establishments:

F.—Salaries, Wages, and Allowances.
I.—Fuel and Light.
K.—Port Dues and Maintenance of Signal Guns.
M.—Pensions.

2. The Net Surplus is, as shown by the Account, 27,986 *l.* 3 *s.* 5 *d.*

	£.	*s.*	*d.*
Grant - - - - - - - -	1,147,198	–	–
Expenditure - - - - - -	1,119,211	16	7
Net Surplus - -	£. 27,986	3	5

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

ACCOUNT of the Sum Expended, compared with the Sum Granted, for the Charges of the POST
Surplus or Deficit upon each

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD A.— SECRETARY'S OFFICES.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances	16,908 – –	17,437 8 11	– –	529 8 11
2. Travelling	1,000 – –	799 2 –	200 18 –	– –
3. Incidental Expenses	1,000 – –	3,205 19 –½	– –	2,205 19 –½
TOTAL of Sub-Head A. £.	18,908 – –	21,442 9 11½	200 18 –	2,735 7 11½
		Net Deficit £.		2,534 9 11½
SUB-HEAD B.— ACCOUNT DEPARTMENTS.				
1. Salaries, Wages, and Allowances	27,463 – –	29,168 15 9	– –	1,705 15 9
2. Gas	200 – –	200 – –	– –	– –
3. Incidental Expenses	75 – –	200 16 7	– –	125 16 7
TOTAL of Sub-Head B. £.	27,738 – –	29,569 12 4	– –	1,831 12 4
		Deficit £.		1,831 12 4
SUB-HEAD C.— MAINTENANCE OF THE TELEGRAPH SYSTEM.				
1. Salaries, Wages, and Allowances	91,757 – –	94,659 14 3	– –	2,902 14 3
2. Travelling	12,000 – –	14,629 19 5½	– –	2,629 19 5½
3. Materials	24,000 – –	43,750 17 –¼	– –	19,750 17 –¼
4. Rents	3,200 – –	2,729 4 –	470 16 –	– –
5. Rates on Telegraph Wires, &c.	1,855 – –	1,788 5 –	66 15 –	– –
6. Maintenance by Railway Companies	33,000 – –	46,945 8 3	– –	13,945 8 3
7. Compensation to Railway Companies for Surrender of their Reversionary Interests in Telegraph Business, (including Wayleaves,) Pole Rents, &c.	26,000 – –	25,823 10 4	176 9 8	– –
8. Gas, &c.	1,100 – –	1,480 12 11½	– –	380 12 11½
9. Incidental Expenses	5,500 – –	9,876 10 –¼	– –	4,376 10 –¼
TOTAL of Sub-Head C. £.	198,412 – –	241,684 1 3½	714 – 8	43,986 1 11½
		Net Deficit £.		43,272 1 3½
SUB-HEAD D.— RAILWAY COMPANIES.				
For Message Work	15,000 – –	9,880 17 11	5,119 2 1	– –
		Surplus £.		5,119 2 1
SUB-HEAD E.— CENTRAL TELEGRAPH STATION, LONDON.				
1. Salaries, Wages, and Allowances	83,958 – –	90,501 10 5	– –	6,543 10 5
2. Travelling	350 – –	475 9 4	– –	125 9 4
3. Gas	1,400 – –	1,674 8 6	– –	274 8 6
4. Rent and Water	1,200 – –	2,348 2 9	– –	1,148 2 9
5. Incidental Expenses	1,000 – –	1,433 17 4	– –	433 17 4
TOTAL of Sub-Head E. £.	87,908 – –	96,433 8 4	– –	8,525 8 4
		Deficit £.		8,525 8 4

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

OFFICE TELEGRAPH SERVICES, in the Year ended 31st March 1874, showing the Sub-Head of the Vote.

	Explanation of the causes of Variation between Expenditure and Grant.
	1. Under-estimated. 2. There has been less travelling than was anticipated. 3. Carriage of non-engineering Stores and Law Charges are provided for under this Section of Sub-Head A., and the amount required varies; on this occasion it was under-estimated.
	1. Under-estimated. 2. 3. The Rent of Premises occupied by the Clearing House Branch, for which increased accommodation had to be provided, is included in the item of Incidental Expenses.
	1. Under-estimated. 2. There has been more travelling than was anticipated. 3. Materials used for maintenance did not exceed the estimated amount. Sub-Head C. has been charged with materials used for construction works since 30th September 1873. 4. Over-estimated. 5. Over-estimated. 6. Large payments for maintenance by Railway Companies were made in settlement of arrears. 7. 8. Under-estimated. 9. The hire of cable ships and the royalty paid to Sir Charles Wheatstone in respect of his Automatic Instrument, which have been charged to Incidental Expenses, were not provided for in the Estimate.
	Several of the Railway Companies, with whom settlements have not been effected, have not rendered their accounts for message work.
1. 2. 3. 4. 5.	This Branch of the Service is specially subject to increased Expenditure through any increase in the number of Telegrams, and the necessary experience to provide sufficiently for such Expenditure had not been obtained when the Estimate was prepared.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD F.— DISTRICT AND BRANCH POST OFFICES, LONDON.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1. Salaries, Wages, and Allowances	50,624 – –	50,797 12 9¾	– –	173 12 9¾
2. Travelling	800 – –	597 6 6	202 13 6	– –
3. Rents	6,957 – –	8,078 7 6	– –	1,121 7 6
4. Rates and Taxes	1,490 – –	999 5 5½	490 14 6¾	– –
5. Gas, &c.	650 – –	784 – 6	– –	134 – 6
6. Incidental Expenses	150 – –	249 5 9½	– –	99 5 9½
TOTAL of Sub-Head F. £.	60,671 – –	61,505 18 6½	693 8 –¾	1,528 6 7¼
		Net Deficit £.	834 18 6½	
SUB-HEAD G. AND H.— PROVINCIAL POST OFFICES. UNITED KINGDOM.				
1. Salaries, Wages, and Allowances	345,945 – –	364,818 15 8½	– –	18,873 15 8½
2. Travelling	4,200 – –	5,741 7 5	– –	1,541 7 5
3. Rents	8,703 – –	8,569 17 7	133 2 5	– –
4. Rates and Taxes	1,280 – –	1,052 5 –¾	227 14 11¼	– –
5. Fuel and Light	3,250 – –	2,910 8 4½	339 11 7½	– –
6. Stationery and Printing	310 – –	225 7 9	84 12 3	– –
7. Incidental Expenses (including Allowance for Rent and Office Expenses)	9,724 – –	7,454 12 4	2,269 7 8	– –
TOTAL of Sub-Head G. and H. £.	373,412 – –	390,772 14 2¾	3,054 8 10¾	20,415 3 1½
		Net Deficit £.	17,360 14 2¾	
SUB-HEAD I.— SPECIAL STAFF.				
1. Salaries, Wages, and Allowances	2,875 – –	2,988 5 7½	– –	113 5 7½
2. Travelling	3,000 – –	4,191 2 –	– –	1,191 2 –
3. Rent	300 – –	194 10 –	105 10 –	– –
4. Incidental Expenses	150 – –	174 17 11	– –	24 17 11
TOTAL of Sub-Head I. £.	6,325 – –	7,548 15 6½	105 10 –	1,329 5 6½
		Net Deficit £.	1,223 15 6½	
SUB-HEAD K.— TELEGRAPHIC INSTRUCTION.				
1. Salaries, Wages, &c.	1,021 – –	907 3 1	113 16 11	– –
2. Rent	95 – –	95 – –	– –	– –
3. Travelling	500 – –	1,806 4 9	– –	1,306 4 9
4. Incidental Expenses	110 – –	106 1 8	3 18 4	– –
TOTAL of Sub-Head K. £.	1,726 – –	2,914 9 6	117 15 3	1,306 4 9
		Net Deficit £.	1,188 9 6	

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

1.
2. There has been less travelling than was anticipated.
3. Several new Rents were authorised after the Estimate was prepared.
4. Over-estimated.
5. Extended office accommodation has led to an increased consumption of gas.
6. Under-estimated.

1. Under-estimated. The provision made for increase of business was insufficient.
2. There was more travelling than was anticipated.
3.
4.
5. Over-estimated through the provincial services not having acquired a settled shape when the
6. Estimate was framed.
7.

1. Under-estimated.
2. There has been more travelling than was anticipated.
3. Over-estimated.
4. Under-estimated.

1. Over-estimated.
2.
3. Under-estimated.
4.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SERVICE.	GRANT.	EXPENDITURE.	Expenditure, compared with Grant.	
			Less than Granted.	More than Granted.
SUB-HEAD L.—	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Uniform Clothing for Messengers, &c. (United Kingdom)	13,000 – –	15,824 18 11	– –	2,824 18 11
Stationery and Small Stores supplied to all Stations throughout the United Kingdom	16,500 – –	42,827 1 10	– –	26,327 1 10
Poundage on Sale of Postage Stamps used for Telegrams (United Kingdom)	3,000 – –	3,118 – 3½	– –	118 – 3½
TOTAL of Sub-Head L. £.	32,500 – –	61,770 1 –½	– –	29,270 1 –½
		Deficit £.		29,270 1 –½
SUB-HEAD M.—				
1. Buildings, &c.	15,000 – –	31,691 14 7½	– –	16,691 14 7½
2. Sinking Well at General Post Office	– –	450 – –	– –	450 – –
TOTAL of Sub-Head M. £.	15,000 – –	32,141 14 7½	– –	17,141 14 7½
		Deficit £.		17,141 14 7½
SUB-HEAD N.—				
Superannuations and other Non-effective Charges	400 – –	531 12 2	– –	131 12 2
		Deficit £.		131 12 2
SUB-HEAD O.—				
Telegraph Extension Works	20,000 – –	11,752 2 8½	8,247 17 3½	– –
		Surplus £.		8,247 17 3½

EXTRA RECEIPTS.—Year ended 31st March 1874

Sub-Head	NATURE OF RECEIPT.	Amount Estimated.	Amount Received.	Amount Paid into the Exchequer.
		£. s. d.	£. s. d.	£. s. d.
1	For Rent of such portions of Offices as are let	– –	4,561 7 6	
2	For Sale of Old Stores	– –	3,605 17 8	
3	For Miscellaneous Receipts	– –	17,474 17 7½	
	TOTAL £.	– –	25,642 2 9½	25,642 2 9½

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICE.

No. 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Explanation of the Causes of Variation between Expenditure and Grant.

The Excess in Expenditure over the estimate for Telegraph Uniform Clothing is chiefly owing to the force of Telegraph Messengers having been increased by about 600 during the year.

Under-estimated.

1. All Telegraph Capital Expenditure incurred by the Office of Works up to 30th September 1873, was charged to the Telegraph Capital Account. Since that date all such expenditure has been charged to the Telegraph Vote, but as this could not be anticipated, no provision was made for it. The amount of Capital Expenditure thus charged to the Vote, was 16,847 *l.*
2. The first payments made on account of sinking a Well in the New General Post Office were charged to the Telegraph Capital Account, but as that Account was closed in respect of charges of this nature on 30th September 1873, subsequent payments have been charged to the Telegraph Vote. As, however, this was not anticipated when the Estimate was framed, no provision for the payments in question was made.

Under-estimated.

The whole of the New Works provided for in the Estimate were not completed in the year.

EXTRA RECEIPTS.—Year ended 31st March 1874.

Explanation of the Causes of Variation between Estimates and Receipts.

1. The Extra Receipts in respect of Post Office Telegraphs could not be estimated with any precision when the Estimates of the year 1873-74 were prepared.
2.
3. About three-fourths of the Miscellaneous Receipts are exceptional. A sum of 4,464 *l.* was received from the French Atlantic Telegraph Company for plant erected by the Post Office on their behalf, and a charge of 7,357 *l.* was raised against the late Electric and International and the British and Irish Magnetic Telegraph Companies, being the difference between the Value of the Stores held by them on 30th June 1868, and the value of the Stores handed over to the Post Office at the date of transfer.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SUMMARY.

Sub-Head.	Service.	Grant.	Expenditure.	Expenditure, compared with Grant. Less than Granted.	Expenditure, compared with Grant. More than Granted.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.
A.	Secretary's Offices	18,908 – –	21,442 9 11½	– –	2,534 9 11½
B.	Account Departments	27,738 – –	29,569 12 4	– –	1,831 12 4
C.	Maintenance of the Telegraph System	198,412 – –	241,684 1 3½	– –	43,272 1 3½
D.	Railway Companies	15,000 – –	9,880 17 11	5,119 2 1	—
E.	Central Telegraph Station, London	87,908 – –	96,433 8 4	– –	8,525 8 4
F.	District and Branch Post Offices, London	60,671 – –	61,505 18 6½	– –	834 18 6½
G.&H.	Provincial Post Offices (United Kingdom)	373,412 – –	390,772 14 2¾	– –	17,360 14 2¾
I.	Special Staff	6,325 – –	7,548 15 6½	– –	1,223 15 6½
K.	Telegraph Instruction	1,726 – –	2,914 9 6	– –	1,188 9 6
L.	Uniform Clothing, &c.	13,000 – –	15,824 18 11	– –	2,824 18 11
	Stationery, &c.	16,500 – –	42,827 1 10	– –	26,327 1 10
	Poundage on Postage Stamps	3,000 – –	3,118 – 3½	– –	118 – 3½
M.	Buildings, &c.	15,000 – –	32,141 14 7½	– –	17,141 14 7½
N.	Superannuations, &c.	400 – –	531 12 2	– –	131 12 2
O.	Telegraph Extensions	20,000 – –	11,752 2 8½	8,247 17 3½	—
	TOTAL £.	858,000 – –	967,947 18 2¼	13,366 19 4½	123,314 17 6¾
	Deduct Surplus				13,366 19 4½
	Net Deficit to be voted £.				109,947 18 2¼

A Grant has been taken for the sum of 204,955*l.* 17*s.* 8¼*d.*, the Deficit shown in the Account of Vote 5, "Post Office Telegraph Service," for the Year ended 31st March 1873.

Geo. Richardson,
Principal Book-keeper.

Geo. Chetwynd,
Receiver and Accountant General.

General Post Office,
27 November 1874.

S. A. Blackwood,
Accounting Officer.

I certify that, with the exception of the London District and Provincial Postmasters' Accounts, this Account has been fully examined under my directions, and, subject to the observations contained in the annexed Report, is correct.

Wm. Dunbar,
Comptroller General of Her Majesty's Exchequer,
and Auditor General of Public Accounts.

Examined,
W. Mostyn, Inspector.

VOTE 5.

POST OFFICE TELEGRAPH SERVICE.

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

1. THE remarks contained in paragraphs 1 and 2 of my Report on the Post Office Vote, having reference to the examination of that Account, apply equally to the Accounts of this Service. — Examination of Account.

2. It will, I think, be more convenient, before entering upon the questions which have arisen on the present Account, to state as briefly as possible the further proceedings which have taken place since the date of the Report of the Public Accounts Committee of last Session on the several subjects dealt with in that part of the Report which has reference to the Telegraph Service. These subjects may be classified as follows:— — Questions dealt with in the Report of the Public Accounts Committee of last Session.

1. The question of Treasury sanction for Telegraph Works and payments of a special nature. — Treasury authority for works, &c.

2. The question of Treasury authority for special allowances for special work, and rates of pay for extra duty. — Treasury authority for special allowances and extra pay.

3. The question of the apportionment of the expenditure between the Post Office and Telegraph Services, and of the payment by Public Departments for work done for them by the Post Office. — Apportionment of expenditure, and question of payment by Public Departments for work done for them by the Post Office.

4. The scheme proposed by the Post Office for regulating the future entry into the Telegraph Service, and for covering the irregular appointments in the time past. — Civil Service Examinations.

5. The question of Treasury authority for arrangements with railway companies as to way-leave and maintenance, and — Arrangements with railway companies for way-leave and maintenance.

6. The continuous employment, without Treasury authority, of an "unestablished staff." — Unestablished staff.

With regard to the first of these subjects I have to state that arrangements have been made with the Treasury, under which works involving expenditure not exceeding 100 *l.*, may be executed by the Postmaster General without the previous sanction of the Treasury.

On the subject of the execution of Telegraph Works by contract, I received a letter from the Treasury, dated the 13th April 1874 (which was referred to in the evidence taken before the Committee last year; questions 687 to 695), informing me that the Postmaster General had been called upon to state whether it would not be practicable to execute works by contract. This letter is printed in the Appendix. — A.

On the 26th October last I addressed a letter to the Post Office asking for copies of any correspondence that might have passed subsequent to the date of the above-quoted letter. In reply to this communication copies of certain letters were transmitted, but none bearing upon this subject.

Under these circumstances I am unable to state what decision has been arrived at on this point; and I can only repeat the observation contained in my Report of last year, that for the reasons given in my letter of the 3rd November 1873, I shall not be able "to detect and obtain explanation of any deviation from the authorised expenditure."

With regard to the second subject, the remarks contained in paragraph 6 of my Report on the Post Office Vote equally apply.

With regard to the third, the correspondence has taken place, which is printed in the Appendix, from which it will be seen that the Lords of the Treasury "are of opinion that the only sound and consistent course will be, that the Post Office should perform all the Telegraphic Services required by the State, and should be charged with the expenditure incurred, whether on account of rents, extension, maintenance, or staff." — B. C.

With regard to the fourth, I beg to call attention to the correspondence printed in the Appendix, from which it will be seen that a plan has been submitted to the Treasury with reference to the future entry into the Telegraph Service, but it does not appear that this plan has been definitely accepted by that Department. — D.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

It will be further seen from the correspondence that the Post Office stated on the 11th December last, that steps were being taken, in pursuance of a Treasury suggestion, with the object of seeing whether the Civil Service Commissioners could cover with a formal sanction the irregular appointments which were the subject of remark in my last year's Report.

With regard to the fifth, the correspondence printed in the Appendix has passed.

F. F. G. H. I. K. L. It will be seen from letters from my Department of the 5th and 21st December 1874, and from the reply thereto of the 12th January 1875, that Treasury sanction will be applied for in all those outstanding cases in which specific authority has not yet been given.

With regard to the sixth and last point dealt with in the Committee's Report on the Telegraph Service, a letter was addressed from my Department to the Post Office on the 26th October last, inquiring whether any application had been made to the Treasury to place these persons on the establishment, and if so, with what result; to this communication no reply has been received.

Questions that have arisen on the 1873–74 Account.

3. I now pass on to remark on the several questions which have arisen upon the present Account.

Transfers from Vote to Capital.

4. Transfers to a considerable amount have been made from the Vote to the Capital, and from correspondence which has passed it appears that sums amounting to 12 *l.* 19 *s.* 6¾ *d.* had been transferred in error. In consequence however of the error not having been clearly ascertained and admitted in time to allow of its correction in the Appropriation Account, I have acquiesced in the arrangement proposed by the Receiver and Accountant General of the Post Office, that the error should be adjusted in the Accounts for October 1874.

Payments to an officer of the South Eastern Railway Company disallowed by the Treasury.

5. I have to notice that payments amounting to 157 *l.* 10 *s.* have been made to Mr. Walker, an officer of the South Eastern Railway Company, which the Treasury have declined to sanction. I have, therefore, to report the amount as not properly chargeable against the Vote.

M. N. A copy of the application from the Post Office for Treasury sanction, and of the Treasury refusal, are printed in the Appendix.

Payments for sinking a well at the new General Post Office, in excess of amount authorised by Treasury.

6. Payments having been made for sinking a well at the new General Post Office in excess of the amount authorised by the Treasury for the work in question, it became my duty to bring the subject under the notice of their Lordships. The letter from my Department, with Enclosures, to which no reply has been received, will be found in the Appendix.

O.

Erroneous charges against the Vote.

7. A sum of 26 *l.* 5 *s.* in respect of wages payable by the Admiralty has been charged in error in this account, and also an over-payment of 18 *s.*, and the errors have been admitted by the Accountant. For the same reasons as those given in paragraph 11 of my Report on the Post Office Vote, I have for this year allowed the over-charges to be adjusted by credits of corresponding amounts in the Exchequer Extra Receipts for 1874-75.

Stores supplied to railway companies in 1871 and 1872 not paid for till November 1873.

8. I have to remark that, included under the head "Sale of Old Stores," Exchequer Extra Receipts, are two sums of 889 *l.* 9 *s.* 4 *d.* and 106 *l.* 17 *s.* 3 *d.*, the first being a payment by the Great Northern Railway for new stores supplied prior to the 27th March 1872, and the second a payment by the Lancashire and Yorkshire Railway Company for stores supplied from 13th October 1871 to 28th August 1872. Although these supplies were issued to the companies in 1871 and 1872, no payment was made in respect thereof till November 1873; a copy of a query, and of the explanation of the Post Office, are printed in the Appendix, from which it will be seen that the delay in making payment is stated by the Post Office to rest with the railway companies.

P.

Large excess expenditure for "Materials," Sub-head C.

9. I have also to call attention to the explanation given by the Accountant of the large excess expenditure for "Materials" under Sub-head C., "Maintenance," amounting to 19,750 *l.* 17 *s.*, viz., that this Sub-head "has been charged with materials used for construction works since the 30th September 1873." It appears to me that by charging to "Maintenance," the value of materials used in works of construction the expenditure in respect of "Telegraph Extension Works," Sub-head O., has been incorrectly stated.

Depreciation in the value of stores handed over by two Telegraph Companies, and consequent payments by them.

10. Appended to this Report will also be found copies of two further queries addressed to the Post Office on the subject of a receipt of 3,860 *l.* 18 *s.* 1 *d.* from the International Telegraph Company, and of 3,497 *l.* 12 *s.* 5 *d.* from the British and Irish Magnetic Telegraph Company, both sums being stated to be the "difference between the value of stores in hand on 30th June 1868 and 28th January 1870." The reply to the first query is also appended, but to the second no answer has yet been received.

Q. R.

It

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

It will be seen that in the unanswered query information has been requested whether the Postmaster General was represented as well as the companies on the occasions when the stock was taken and the valuation made.

Expenditure by Office of Works.

11. I have to notice that as the expenditure by the Office of Works on Telegraph account included many payments of a special nature and of considerable amount, a query was sent to the Post Office asking whether Treasury sanction for such expenditure had been obtained. Up to the date of this Report no reply had been received; copy of the query is printed in the Appendix.

S.

Expenditure in excess of Post Office Imprests.

P. 109, par 2.

12. In connection with the subject of expenditure by the Board of Works on Telegraph account, I have to call attention to the very large excess expenditure under Sub-head M., "Buildings, &c.," under which Sub-head the expenditure in question has been charged, an excess of more than 100 per cent. upon the amount estimated for this Service. I am led to do this in the Report on this Account, as well as on that of the Office of Works, the more especially in consequence of certain correspondence, copies of which were forwarded to me by the Treasury on the 11th January, and which will be found in the Appendix to this Report, which has passed between the Paymaster General, the Treasury, and the Board of Works. From this correspondence it appears that the Post Office have been in the habit of making imprests to the Office of Works to enable them to execute Telegraph works on their behalf. The expenditure seems, however, to have been almost continually in 1873-74 in excess of the amounts thus received; and from a statement furnished by Her Majesty's Paymaster General, and from the letter from the Office of Works, dated 29th June 1874, it appears that from April to October the Post Office continued to be considerably in debt to the Office of Works. This debt was discharged in the month of November 1873, but a fresh debt had accumulated on 31st March 1874, amounting, according to the Office of Works, to 5,887 *l.* 5 *s.* 4 *d.*, whilst between that date and the 29th June 1874 further expenditure had taken place, amounting to 3,215 *l.* 5 *s.*, and a further charge was raised, in December 1874, against the Post Office, in respect of Expenditure on Telegraph account in 1873-74, amounting to 374 *l.* 17 *s.* 10 *d.*

T.

Whether the sum of 3,215 *l.* 5 *s.* is wholly or in part chargeable to the Board of Works (Vote 12, Class I), appears to be a question not finally decided.

With regard to the additional claim in respect of the year 1873-74 of the sum of 374 *l.* 17 *s.* 10 *d.*, it appears, from information that has reached me, that the Post Office did not receive notice of the charge till it was too late to include it as Telegraph Expenditure in their Appropriation Account for 1873-74, and as no provision is made in the Post Office Telegraph Estimates for 1874-75 for the expenditure in question, it seems doubtful whether this sum also must not be borne upon the Vote of the Board of Works.

It further appears that application was made to the Postmaster General, on the 11th April 1874, for a further imprest of 15,000 *l.*, for the purpose, it is supposed, of adjusting the balance due to the Office of Works at that time, and of placing that Department in funds for future expenditure, and that in a reply, dated 21st April 1874, it was stated that the Postmaster General had no funds from which to make the imprest which had been applied for.

It seems to me that this remark of the Postmaster General would have applied equally to the whole expenditure in excess of the Telegraph Vote 1873-74, amounting, as will be seen by the Account, to 109,974 *l.* 18 *s.* 2 *d.*, which, with the exception of the balance due to the Office of Works, has been defrayed out of Post Office Revenue.

It further appears that the Accountant has charged against this Vote all the expenditure incurred by the Office of Works on behalf of the Post Office up to 31st March 1874.

As, however, a portion of that expenditure has been defrayed out of the funds of the Office of Works, he clearly is not entitled to final credit for the same until the balance due to that Department in respect of such expenditure has been discharged.

Net Deficit.

13. It will be observed, from paragraph 5 of this Report, that from the Expenditure, as shown by the Accountant, the sum of 157 *l.* 10 *s.* will have to be deducted, making the Expenditure 967,790 *l.* 8 *s.* 2¼ *d.*, and the Net Deficit 109,790 *l.* 8 *s.* 2¼ *d.*

CORRESPONDENCE referred to in the foregoing REPORT.

(A.)

Sir, Treasury Chambers, 13 April 1874.

WITH reference to your Report of 3rd November last, respecting the extent to which Treasury authority should be obtained for Telegraph Works, I am directed by the Lords Commissioners of Her Majesty's Treasury to acquaint you that my Lords have called on the Postmaster General to state whether it would not be practicable to execute Telegraph Works by contract; and if, in his opinion, that course is not expedient, to state in detail the reasons upon which he formed that opinion.

I am, &c.

The Comptroller and Auditor General. (signed) *James H. Cole,*
for Secretary.

(B.)

Sir, Exchequer and Audit Department, 20 November 1874.

WITH reference to the 94th paragraph of the Report of the Committee of Public Accounts, 1874, having reference to apportionment of expenditure between Post Office and Telegraph Service, and to the work done by the Post Office for other Departments, I am to observe that the Treasury, in their Minute of 17th August last, have stated that a further communication would be made to the Postmaster General on this question, and I am to request that you will state, for the information of the Comptroller and Auditor General, whether any further correspondence has passed between the Treasury and the Post Office, and, if so, that copies of the same may be transmitted to this Department.

I have, &c.

The Secretary to the Post Office. (signed) *H. Treherne.*

(C.)

Sir, General Post Office, London, 27 November 1874.

WITH reference to your Letter (No. 1776) of the 20th instant, in which you request that the Comptroller and Auditor General may be informed whether any further correspondence has taken place between this Department and the Lords of the Treasury since the 17th August last, on the subject of the apportionment of expenditure between Post Office and Telegraph Service, and of expenditure for work done by the Post Office for other Departments, I am directed by the Postmaster General to forward herewith copies of all such correspondence as has taken place since the date above mentioned, being copies of two letters from this Department to the Treasury, dated 5th September and 31st October 1874, and of the replies thereto, dated respectively 28th October and 16th November 1874.

C. 1, 2, 3, 4.

I am, &c.

H. Treherne, Esq., Exchequer and Audit Department. (signed) *F. Hill.*

(C. 1.)

My Lords, General Post Office, London, 5 September 1874.

I HAVE the honour to inform your Lordships that for some time past the Lords Commissioners of the Admiralty have been in communication with the Post Office on the subject of the exclusive use by the Admiralty of certain Telegraph wires belonging to the Post Office, of the payments of rental for these wires, and of the payment of the wages of the clerks employed in working the wires.

I now beg leave to lay before your Lordships the following facts with respect to the whole subject; and, having regard to your instructions of the 29th December 1870, as to the payment by Government Departments for services rendered by other Departments, and to the Evidence taken thereon by the Committee of Public Accounts during the last Session of Parliament, from which there seems reason to believe that some little misapprehension exists as to the precise intention of your Lordships in matters of account between one Department and another, I would further beg to be favoured with your directions in this matter.

In the year 1865 the Admiralty entered into agreements with the Electric and International Telegraph Company for renting a line of telegraph from (1), London to Plymouth, at a rental of 1,000 *l.* a year; (2), London to Gosport, at a rental of 1,000 *l.* a year; (3), Pembroke Dock to St. Ann's Head, at a rental of 157 *l.* 10 *s.* a year; (4), Two lines of telegraph at Gosport, at a rental of 40 *l.* 12 *s.* a year; (5), Horse Guards to War Office, Pall Mall, at a rental of 8 *l.* a year; and with the British and Irish Magnetic Telegraph Company for a line of telegraph from London to Dover, at a rental of 1,000 *l.* a year; in all, the Admiralty paid a rental of 3,206 *l.* per annum to the Telegraph Companies, and has continued to pay it to the Post Office.

Upon the transfer of the Telegraphs to the Post Office these agreements devolved upon the Department, and in buying the property of the two Telegraph Companies referred to, the Post Office paid, amongst other things, for 20 years' purchase of the net profits derived from these rentals. The Companies also found clerks for working the circuits, and the wages of the clerks were repaid by the Admiralty.

In the case of the line rented by the Admiralty from the Electric and International Telegraph Company from London to Gosport, half the rent was, under an agreement, paid over by the Telegraph Company to the London and South Western Railway Company, the two wires of which this circuit was composed being erected along the line of that Railway Company, although the wires were maintained by the Electric and International Telegraph Company, and in the claim which the London and South Western Railway Company have made upon the Post Office, under the agreement between the Railway Company and the Department, scheduled to, and confirmed by, the Act of 1868, a payment of "500 *l.* per annum in respect of rent paid by the Admiralty Commissioners is claimed."

In

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

In a similar manner, also, the South Devon Railway Company claimed (and the Post Office was obliged to admit the claim) a proportionate part of the rent, 96 *l.* per annum, payable by the Admiralty in respect of that portion of the wire between London and Plymouth which is carried along the line of the South Devon Railway Company.

Soon after the transfer of the Telegraphs one of the two wires used by the Board of Admiralty between London and Gosport was, with the consent of the Admiralty, appropriated by the Department, partly in order that for public purposes use might be made of one of the two wires, and partly because, as the circuit was worked by means of double needle instruments, and as this form of instrument had become obsolete, considerable difficulty was experienced in giving the services of a clerk who could work the instrument whenever one of the regular clerks was sick or absent on leave.

The other wire was fitted by Morse instruments, and left at the disposal of the Admiralty. By this change the Admiralty enjoyed a better service by means of one wire than it had previously obtained by means of two wires, and the Post Office gaining the use of a wire, was no longer called upon to instruct clerks in the mode of working an instrument not used in the Postal Telegraph Service. Thus the change was mutually advantageous.

Shortly afterwards one of the two wires forming the double needle circuit between London and Dover was, for a similar reason, taken by the Department and turned to the purposes of inland telegraphy; and, moreover, on its appearing that not more than one or two messages per diem passed over the section of the remaining wire between Sheerness and Dover, this section of the wire was also taken by the Post Office, and messages which before its appropriation would have been sent over the wire, were transmitted over the public wires free of charge.

Since the transfer of the Telegraphs to the State various new lines of telegraph have been provided for the Admiralty, from which, at the usual rates payable for lines of private telegraph rented from the Department, the Post Office should derive a revenue of 222 *l.* per annum, but no payment has been received.

At the present time the system of telegraphs used exclusively by the Admiralty consists of 15 separate circuits, representing in the aggregate 411 miles of wire, and fitted with the best and most suitable instruments, and for which the Department would, if the wires were rented by a firm or company, receive a total rental of 3,428 *l.* per annum.

Of this 411 miles of wire, no less than 294 miles are erected upon Railway Companies' property, and although in the case of the wires (some 89 miles in length) erected upon the London and South Western Railway Company's line, no settlement has yet been made as to the payment for the way-leave and maintenance of these wires, yet upon 205 miles the Department pays to the Railway Companies for the way-leave of the wires 205 *l.* per annum, and it also pays the same Railway Companies 260 *l.* per annum for maintaining 255 miles of wire, that being the mileage of wire on the railways, and of the short extensions from the railway wires maintained by the Railway Companies.

Thus, for the way-leave and maintenance of wires used exclusively by the Admiralty, the Post Office pays to Railway Companies 465 *l.* per annum, and it may have to pay 500 *l.* in addition to the London and South Western Company, making a possible total payment of 965 *l.*

The remaining wires are maintained by the officers of the Post Office, and it is estimated that the cost of such maintenance is 150 *l.* per annum.

The whole of the maintenance of the instruments used upon the Admiralty circuits is provided for by the Post Office, and the cost of such maintenance is estimated at 163 *l.* per annum.

The total cost, then, for the way-leave and maintenance of the Admiralty circuits is 778 *l.* per annum; to which, however, should be added 96 *l.*, the amount of the rent admitted to be payable to the South Devon Railway Company, and about to be capitalised into a sum of 1,600 *l.*, *i.e.* 17 years' purchase of 96 *l.*, and of 500 *l.*, the amount of the rent claimed by the London and South Western Railway Company, or a total probable cost to the Department of 1,374 *l.* per annum.

The late Telegraph Companies, as I have stated, provided clerks for working the circuits, the wages of the clerks being charged to the Admiralty. Upon the transfer these clerks, in common with other clerks of the Telegraph Companies, and the duty of paying them, were transferred to the Post Office, and the wages of the clerks have continued to be repaid by the Admiralty.

At the classification generally of telegraph clerks in the service of the Post Office, the clerks working the Admiralty circuits who, under the Telegraph Companies, had enjoyed rather more liberal pay than the majority of telegraph clerks, and were on scales of pay, with annual increments, approved of by the Admiralty, were placed, for the sake of uniformity, upon those scales of pay sanctioned by your Lordships for telegraph clerks generally which most nearly approached the scales they had up to that time enjoyed. At the present time the wages paid to the clerks amount to 1,551 *l.* per annum, and as six of the clerks employed have not yet reached the maximum of their scale, this payment will ultimately be increased by about 36 *l.* per annum, bringing up the payment to clerks to 1,587 *l.* per annum.

In addition to the Post Office clerks, the Admiralty, it appears by a letter from that Board, employ and pay six clerks and a messenger, at wages amounting to 435 *l.* per annum, but which would amount to 495 *l.* if paid upon scales similar to those applicable to the other clerks.

The total amount paid by the Admiralty for clerks' wages is, therefore, 1,986 *l.*, and will eventually amount to 2,082 *l.*

The Admiralty, accordingly, at the present time pay for the rental of their wires and for clerks' and messengers' services, 5,192 *l.* per annum, out of which sum the Post Office receives 4,757 *l.* per annum, but pays to Railway Companies for maintenance and way-leave, to clerks for wages, and for the cost of maintenance, as already shown, 2,925 *l.* per annum, leaving a net gain to the Post Office of 1,832 *l.*; but, adding rental payable for wires erected since the transfer, it should receive 2,054 *l.*, and it would receive this sum if the wires were rented by a private firm and not by the Admiralty.

Having placed these facts and figures before your Lordships, I have now to state that by the terms of a letter received from the Admiralty it appears that that Board, under the rules laid down by your Lordships, considers that in lieu of the rents for which heretofore Votes have been taken in the Navy Estimates, an annual sum sufficient to cover the cost of maintenance should be inserted therein, and that the Post Office should render half-yearly claims on account of all repairs, renewals, and expenditure of stores on the Admiralty Telegraphs; and, as regards the clerks and messengers, that "it would be most for the public convenience that they should be provided, as they have been hitherto, for the most part, by the Post Office, and that they should receive salaries regulated by the Postmaster General according to the scale established under the sanction of the Treasury throughout the Service generally, which salaries my Lords would repay to the Post Office Funds on exhibition of the vouchers, without any further question as to the rates than may be required for proper audit; and also, that the six clerks and

messengers now paid direct by the Admiralty should be transferred to the Post Office, and paid such salaries, not less than those they now receive, as may appear to the Postmaster General to be equitable, having regard to the general scale and to the length of their service under the Admiralty, any increased pay allowable under the last scale being given to them from the same date as it may have been given to others."

"The whole clerical and messenger staff on the Admiralty lines would then be on a uniform footing, appointed, controlled, and, in the first instance, paid, by the Post Office; and the only point on which my Lords would desire to be consulted is when it may be considered desirable to remove or to transfer any one of the clerks or messengers." And, further, bring under my notice "the services of Mr. Buxton, the senior telegraph clerk at the Admiralty, who is not only held responsible for proper care and expedition being used in the transmission of Admiralty messages, but has to keep a record of the same, and exercise a general superintendence of the Admiralty Telegraph business, much of which is of a confidential nature. His zeal and intelligence for a lengthened period have been such that my Lords would desire that he should have some increase, say 10*l.* per annum, on his pay, which is at present no more than that of the second clerk, whose duties are not so responsible."

As regards the first three proposals made by the Admiralty, I beg leave to point out that, as already shown, the cost for way-leave and maintenance of the wires used by the Admiralty will be 1,374 *l.*, and the wages of the clerks 2,092 *l.*, and that should your Lordships authorise the transfer, I see no objection to the transfer of the clerks and messengers now employed and paid by the Admiralty to the Post Office, and to their being paid upon similar scales to the other clerks; and, as regards the last proposition, and under the opinion expressed, I would submit that an addition of 10*l.* be made to Mr. Buxton's salary.

I beg leave, therefore, to submit the whole matter for your Lordships' decision and instructions, but at the same time I think it right to observe that all the profits derived from rentals paid by the Admiralty were, I cannot doubt, taken into account, and, as I have already pointed out in the earlier parts of this letter, must have considerably raised the amounts of the purchase-money paid by the Department to the Electric and International, and to the British and Irish Magnetic Telegraph Companies.

Should your Lordships decide that the view taken by the Admiralty as to the payments to be made to the Post Office is to be adopted, the amount of money annually available towards paying the interest due upon the capital sum expended in the purchase by the Government of the Telegraphs, and towards forming a sinking fund for the redemption of the securities issued under the authority of the Telegraph Acts of 1869 to 1873 will be less by 2,054*l.* per annum (at any rate by 1,832*l.*), and while abstaining from making any specific recommendation on the subject, I would beg leave to remind your Lordships that your decision in this case will govern the future relations of this Department to other Government Departments, this Department having, under your directions, erected various lines of telegraph for other Departments, but having as yet received no payment, neither by way of rental for the capital sum expended, nor by way of maintenance.

I have, &c.
(signed) *John Manners.*

(C. 2.)

My Lord, Treasury Chambers, 28 October 1874.

I HAVE laid before the Lords Commissioners of Her Majesty's Treasury your letter of the 5th ultimo, on the subject of telegraphic arrangements with the Admiralty, and requesting instructions which shall govern, not only that particular case, but also the future relations of the Post Office to other Government Departments, in respect of expenditure connected with the Telegraphic Service.

In considering your Lordship's letter, my Lords have reviewed the correspondence which had previously taken place upon the general subject of the performance of Telegraph Work, by the Post Office, for other Departments.

It appears, from this correspondence, that no definite system is at present in force with regard to the expenditure incurred for such services; but that the following practices are observed.

1. In accordance with the decision conveyed to Lord Hartington, in the letter from this Department, of the 29th December 1870, no payments are made by any Government Departments for Telegrams on the Public Service, this course having been adopted in pursuance of the arrangement whereby payment for Postage of Public Departments was discontinued, the only exceptions being in the cases of those smaller Departments to which the privilege of franking letters has not been extended.

2. So far as my Lords can gather from the correspondence, no payments are made by the War Office to the Post Office, for the expenditure incurred by the latter Department for Telegraphic Services performed for the former.

3. No payments are made by other Government Departments to the Post Office, either by way of rental on capital expended, or by way of maintenance of the various lines of Telegraph erected for them.

So far, a common system appears to be observed, which is in accordance with the principle adopted not long ago, and in course of extension whenever opportunities occur, that the Department controlling and performing a service shall be charged with the expenditure.

With regard, however, to the Telegraphic Service required by the Admiralty, a different practice appears to be followed, and even that is not without variation, the following courses being at the present adopted:—

(A.) The rent of certain lines, and the cost of certain clerks, are provided in Navy Votes, and paid to the Post Office.

(B.) The cost of certain other clerks is defrayed directly out of Navy Votes, without the intervention of the Post Office.

(C.) The cost of new lines erected by the Post Office is borne by the Post Office, and no repayment is made from Naval Funds.

It

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

It is now, as my Lords understand, proposed that all the clerks hitherto paid by the Admiralty should be transferred to the Post Office, and paid by that Department in the first instance, the cost being afterwards repaid by the Admiralty, and that in like manner the cost of maintenance of those lines for which the rents have been hitherto provided in the Navy Estimates should be similarly treated.

My Lords consider that this proposal is at variance with the rule above referred to, upon the subject of services performed by one Department for another.

They are of opinion that the only sound and consistent course will be that the Post Office should perform all the Telegraphic Services required by the State, and should be charged with the expenditure incurred, whether on account of rents, extension, maintenance, or staff.

My Lords are aware that this arrangement will operate prejudicially to the Sinking Fund provided under the Telegraph Acts, and that it will cause an increase to the expenditure on Post Office Telegraphs, which was not contemplated at the period of their acquisition. But they observe that, as pointed out in your Lordship's letter, now under reply, such a result is already caused, to some extent, by the non-repayment of cost of rental and maintenance on new lines erected for Public Departments, and they consider that it would be contrary to the principles by which they have lately been governed in such matters, to endeavour to arrive at an exact statement of Account of Telegraph Expenditure, by submitting Estimates to Parliament for the purpose of repaying to the Post Office out of monies voted for other Departments, charges incurred on their behalf, and thus enable the Post Office to pay additional Revenue into the Exchequer, and present, *pro tanto*, an exact account.

They are of opinion that the best method will be to exhibit, by means of notes to the Annual Parliamentary Account of Telegraph Revenue and Expenditure, the additional receipts which would have accrued to the Post Office, if money payments had been made by the Departments for the services rendered.

It was intimated by the letter from this Department of the 29th December, that an account of telegrams sent on the Public Service should be kept for publication in the Annual Report of the Postmaster General, but my Lords do not observe any such statement in the Report in question, and they would be glad to learn the reason for its omission.

In pursuance of the decision at which my Lords have now arrived, I am to request your Lordship to enter into such communications with the Secretary of State for War, and with the Lords Commissioners of the Admiralty, as shall result in the transfer of all charges for Telegraph Service from the Votes of their Departments to that under your Lordship's control, such arrangements being made as shall at the same time ensure to the Secretary of State, and to the Lords Commissioners of the Admiralty, that control over their lines of Telegraph which they consider to be necessary for the interests of Her Majesty's Service.

This arrangement my Lords request may be carried into effect in the preparation of the Estimates for 1875-76.

I am, in conclusion, to signify the approval of my Lords to the transfer of the clerks and messengers, now employed and paid by the Admiralty, to the Post Office, and to their being paid upon similar scales to the other clerks in a similar position in your Lordship's Department, and to the addition of 10*l.* to Mr. Buxton's salary.

I am, &c.
(signed) *William Law.*

The Postmaster General.

(C. 3.)

General Post Office, London, 31 October 1874.

My Lords,

I BEG leave to inform your Lordships that, in accordance with the authority given in your Lordships' letter of the 8th June last, materials and tools of the value of 101*l.* 17*s.*, for erecting 30 miles of strand wire for a semi-permanent line at the drills at Aldershot, were lent by the Post Office to the War Department, and that upon termination of the drills a portion of the materials were returned of the value of 42*l.* 17*s.* 5*d.* only, and I beg leave to submit a statement showing the exact amount of the stores issued to, and returned by, the War Department, and to ask your Lordships' directions as to mode of accounting for the loss to this Department of stores of the value of 58*l.* 19*s.* 7*d.*

I have, &c.
(signed) *John Manners.*

To the Lords Commissioners of the Treasury.

(C. 4.)

Treasury Chambers, 16 November 1874.

My Lord,

I AM directed by the Lords Commissioners of Her Majesty's Treasury to acknowledge the receipt of your Lordship's letter of the 31st ultimo, in which you state that upon the termination of the drills at Aldershot, during the late Autumn Manœuvres, a portion of the materials (worth 101*l.* 17*s.*) lent by your Department, under the authority of this Board, conveyed in the letter from this Department of the 8th June last, for the purpose of erecting 30 miles of strand wire for a semi-permanent line, has been returned, amounting in value to only 42*l.* 17*s.* 5*d.*, and that the value of the stores thus lost to your Department amounts to 58*l.* 19*s.* 7*d.*

In reply to your Lordship's inquiry, as to how this loss is to be accounted for, I am to call your attention to the opinion expressed by my Lords in their letter of the 28th October last, as to the relations of the Post Office to other Government Departments, in respect of expenditure connected with the Telegraphic Service, viz., that your Department should perform all the Telegraph Services required by the State, and should be charged with the expenditure incurred, whether on account of rents, extension, maintenance, or staff.

My Lords accordingly desire that the balance referred to in your Report of 58*l.* 19*s.* 7*d.* may be charged against the Telegraph Vote, Sub-head C. 3.

I am, &c.
(signed) *William Law.*

The Postmaster General.

Vote 5.—Post Office Telegraph Service—*continued.*

(D.)

Sir, General Post Office, 11 December 1874.

With reference to your letter of the 26th October last, I beg leave to transmit, for the information of the Auditor-General, copies of the correspondence which has taken place relative to the qualifications, &c., to be required of candidates for admission to the Post Office.

D. 1.

I have to add that a Return is in course of compilation with the view of carrying out the instructions contained in the last paragraph of the Treasury Letter* of 7th September last.

I am, &c.

H. Treherne, Esq., Exchequer and Audit Department, Somerset House. (signed) *W. Parkhurst.*

* *See* Appendix to the Comptroller and Auditor General's Report on the Post Office Vote (B.).

(D. 1.)

My Lords, General Post Office, 18 June 1874.

With reference to Lord Emly's letter of the 15th September last, and the reply thereto from your Lordships' Board, dated the 26th of the same month, I have the honour now to submit, for your Lordships' approval, a scheme of admission to junior appointments in the several branches of the Postal Telegraph Service.

The scheme I propose is follows:—

SITUATION.	MODE OF ADMISSION.	Limits of Age.
I.—Intelligence Branch:		
Clerks	Under Regulation II. (as already decided in connection with the Secretary's office).	16 to 0
II.—Engineer in Chief's Office:		
Clerks	Under Regulation II.	16 to 20
III.—Divisional Engineers' Offices:		
A. Inspectors	(Technical). By selection from persons already in the service.	—
B. Divisional Engineers and Superintendent's clerks.	Under Regulation II.	16 to 20
C. Clerks (writing)	Same as for boy clerks (postal), viz.:	15 to 17
	Open competition; the subjects of examination being: 1. *Handwriting and orthography. 2. English grammar and composition. 3. *Arithmetic (including vulgar and decimal fractions). 4 *Geography. * These subjects are obligatory. So long as the boys remain in the boy class their employment will not give them any claim to superannuation or gratuity, and should they on attaining the age of 19, be still in the boy class, their services will be dispensed with.	
D. Relay Clerks	(Technical). By selection of persons already in the service.	—
IV.—London and Bolton Factory:		
A. Clerks	Same as for clerks (writing) under foregoing head No. III. Section C.	15 to 17
B. Foremen of Mechanics	(Technical). By selection of persons already in the service.	—
V.—Private Wire Branch:		
Clerks	Under Regulation II.	16 to 20
VI.—Special Arrangements Branch:		
Clerks	(Technical). By selection of persons already in the service.	—
VII.—London School:		
A. Instructors Matrons Instructresses	(Technical). By selection of persons already in the service.	—
B. Learners (generally)	Test examination	14 to 18
	Subjects: 1. Writing from dictation. 2. Writing with a pencil or style. 3. Arithmetic (easy sums in the first four rules). 4. Geography (acquaintance with the position of well-known places in the United Kingdom). Medical examination to have special reference to eyesight and hearing.	

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

SITUATION.	MODE OF ADMISSION.	Limits of Age.
VIII.—Central Station:		
Clerks	Under Regulation II.	16 to 20
IX.—Inspector and Assistant Inspector of Boy Messengers.	Metropolitan offices. By selection from persons already in the service.	No limit.
	Provincial offices. By test examination, the subjects being as follows: 1. Writing. 2. Reading manuscript. 3. Arithmetic (all the rules simple and compound up to but not including long division).	20 to 40 The maximum limit of age to be extended to 45 in the case of candidates in receipt of pensions for previous service, civil, naval, or military.
X.—Telegraph Boy Messengers (generally)	To be placed in Schedule B. of Order in Council of 4th June 1870, and appointed without Civil Service Certificates.	13 to 16
XI.—Telegraph Account Branches:		
Clerks	Under Regulation II.	16 to 20
XII.—Telegraph Message Branches:		
Clerks	Under Regulation II.	16 to 20
XIII.—Clearing House Branches:		
Female Clerks	By selection from female clerks already in the service.	—
Mechanics and Linesmen	To be hired at the ordinary rates payable at the time of hiring; and before promotion, to be subjected to examination according to rules to be settled hereafter.	—

In the case of learners or pupils, your Lordship, will observe that I have proposed only a test examination. In justification of this proposal I feel sure that I need only refer to the subjoined extract from Lord Emly's letter of the 15th September last, which gives, as it seems to me, most weighty reasons why admission to the schools should not be by open competition.

VI. The difficulty of framing a scheme which should at once accord with your Lordships' views, and provide adequately for the requirements of the Telegraph Service, has delayed my reply.

Your Lordships regard the telegraph schools as the door of entrance to the Telegraph Service, and desire that admission may be given only to those who gain it in free and open competition.

I fear that to require the candidates to compete for entrance into the schools will lessen the number of candidates.

Your Lordships must remember that during the period of training, which is seldom of less duration than three months, the learners receive no pay whatever, and that when they have passed their commencing pay is very moderate.

To require them to compete for the privilege of working three months for nothing, with only a moderate prospect of advantage at the end of that time, will, I fear, lessen the number of learners, and especially of the male learners, of whom, even at the present, we find it difficult to obtain a sufficient number.

This, however, is not all; competition would not, as a matter of certainty, give us the best material for our purpose. Indeed, it is tolerably certain that it would sometimes deprive us of that material. For in what are the candidates to compete? Not in telegraphy, for that is what they are to learn after they have succeeded in the competition, and no educational test can be devised which will show whether they will become good, or even moderately good, telegraphists.

In order to become a good telegraphist, the learner should have a quick and accurate eye, a steady hand which will promptly obey the impulse of his will, and an accurate perception of time. He may have all these, and yet, though possessed of *sufficient* educational requirements, fail in a competition. He may succeed in a competition, and yet not have these essential qualifications. By taking into training all those who have sufficient educational acquirements, we merely run the risk of wasting time upon those of the number who cannot (and there are many who cannot) learn to work telegraphic instruments.

By taking into training those only who come out best in an educational competition, we incur this risk to some extent, and we incur the more serious risk of shutting out some who would become good telegraphists, and in all other respects would be good enough for our purposes.

It is not absolutely necessary that we should obtain for the telegraph officers the *best* writers and the *best* arithmeticians.

In these respects *average* attainments will serve our turn.

It becomes more and more necessary every day that we should obtain those who are *most* capable of transmitting with accuracy the symbols which represent the letters contained in a message.

If your Lordships will consider that these symbols consist of groups of dots (.), and dashes (—); that the dots are produced by a short, and the dashes by a more prolonged depression of a key; that they

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

have to be formed at the rate of about *two hundred groups per minute;* and that if a clerk, through uncertainty of touch, or a defective perception of time, sends dots instead of dashes, or dashes instead of dots, he may unconsciously make very damaging alterations in the message; you will, I am sure, see that in judging of the fitness of the clerk, we must subordinate educational acquirements to telegraphic aptitude.

As a condition precedent to dealing with and condoning all past irregularities on the part of the Post Office in the matter of appointments, the late Board of Treasury, in their letter of the 26th of September last, provided—

"Before adverting to that portion of your letter that relates exclusively to the Telegraph Service, my Lords desire me to state that they cannot give any sanction to the transfers which have been made of uncertificated persons from it to the Post Office Establishment until they have received some more precise account of the circumstances of each case.

"1st. That some more precise account should be given than had been the case theretofore, of the circumstances under which transfers of uncertificated persons had been made from the Telegraph Establishment to the Establishment of the Post Office.

"2nd. That a plan should be laid down under which the Telegraph Service should for the future be entered.

"When the mode is clearly laid down in which the Telegraph Service is, in future, to be entered, consistently with the Order in Council of the 4th June 1870, my Lords will be in a position to judge how the past irregularities may best be dealt with."

The first of these two conditions had been fulfilled before the letter imposing it was received. The letter from the Post Office explaining the circumstances of the transfers, and the letter from the Treasury demanding the explanation, bear the same date (September 26), and crossed on the road.

As regards the 2nd of the two conditions, it is satisfied in the scheme I now submit.

I trust, therefore, that, in accordance with the promise made or implied by the late Government, your Lordships will now be pleased to take such steps as may be necessary to cover the irregularities which, through inadvertence or necessity, the Department has committed in the matter of appointments without Civil Service Certificates. What these steps should be, I am at a loss even to suggest. Some think that a special Act of Parliament will be required; others that Clause VIII. of the Order in Council will reach the difficulty. Be this as it may, I cannot doubt that your Lordships possess the power, no less than the will, to set these matters straight.

In the meantime, as regards Clause VIII. of the Order in Council of 4th June 1870, my Lords have to observe that the power reserved to them under it is meant to be exercised prospectively, and only in exceptional and single cases (*i.e.*, in regard to persons, not whole classes), in supplement of the preceding clause of the same Order, and not in such a manner as to defeat or evade them.

This would seem to imply that, whatever the meaning of the Order in Council, its terms would not preclude the course contended for.

Moreover (*see antea*), my Lords will not sanction the transfer until something is done, implying that, afterwards, their sanction can and will be given.

The irregular appointments, the appointments which require authorization, as given in the Report of the Comptroller and Auditor General upon the Public Accounts, are as follows:

Receiver and Accountant General's Office: 11 clerks transferred from the Telegraph Branch to the Postal Branch.

Central Station, or Chief Office: 1,094 persons (male and female).

Provincial Offices: 1,039 persons (male and female).

One subject dealt with in that correspondence, however, directly affects the Post Office Vote. Eleven clerks, who had been appointed to the Telegraph Branch of the Receiver and Accountant General's Department without having obtained Civil Service certificates, were, in October 1872, transferred to the permanent Postal Establishment of the Receiver and Accountant General's Department without being required to undergo any examination.

In the months of February and April last I made further applications for the list in question, and on the 14th June I received a letter from the Post Office transmitting the first portion of the list, viz., that of persons appointed to the Central Station, from which it appeared that out of a staff of 266 males and 421 females appointed by the Postmaster General, two only had received Civil Service certificates.

266 } 2.
421 }

449 — 40.

1,136 — 42.
42

1,094

In the month of August last, further portions of the list were received by my Department, having reference to appointments to the various Telegraph Departments of the Chief Office in London and to the provincial offices throughout England and Wales; and from these it appeared that out of 449 persons appointed to the Chief Office, 40 only had obtained Civil Service certificates, whilst out of 1050 persons appointed to the provincial offices in England and Wales, 11 only held the necessary certificates of qualification, these numbers being exclusive of persons transferred from the various Telegraph Companies:—

1050
11

1039

As explained by Lord Emly, the transfer of the 11 clerks from the Telegraph Branch to the Postal Branch of the Receiver and Accountant General's Office was an act of pure inadvertence; and I do not think your Lordships can entertain a moment's doubt, after reading the Post Office letter of the 15th of September last, that the appointment of the 2,133 other persons was an act of absolute necessity.

Since the information was given upon which the Comptroller and Auditor General based his statement of numbers, some few additional appointments have been made without Civil Service certificates; but, even if this were not the case, in order to provide for a possible omission, or even for an error of calculation, I should strongly recommend that in any minute or document which may be prepared by your Lordships to cover past irregularities, no specific number should be mentioned, and that the terms employed should be general.

I have, &c.
(initialed) *F. I. S.*

Approved,
18 June 1874. (initialed) *J. M.*

N.B.—For reply, see Treasury Letter of 7th September 1874, printed in the Appendix to the Comptroller and Auditor General's Report on the Post Office Vote. (B.)

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(E.)

Exchequer and Audit Department, Somerset House,
Sir, London, W.C., 26 October 1874.

WITH reference to Mr. Chetwynd's letter of the 17th December 1873, in which it is stated that the detailed statements of the arrangements with the various Railway Companies as to way-leave and maintenance, were about to be sent to the Treasury, I am directed by the Comptroller and Auditor General to request that copies of these statements, and of any Treasury letters authorising them (other than the letter of the 21st April 1874), may be sent to this Department.

I have, &c.
To the Secretary to the Post Office. (signed) *H. Treherne.*

(F.)

Sir, General Post Office, London, 20 November 1874.

WITH reference to your letter of the 26th October, in which you request to be furnished with a copy of the Schedule of arrangements made between this Department and Railway Companies, which was transmitted hence to the Treasury on the 5th January, together with copies of certain letters relating to such arrangements, I beg leave now to forward to you a copy of the Schedule in question, as also of letters between the Postmaster General and the Treasury, as follows :—

Letter from the Treasury to the Postmaster General, of the 8th July 1873.
Letter from the Treasury to the Postmaster General, of the 30th December 1874.
Letter from the Postmaster General to the Treasury, of the 15th January 1874.
Letter from the Postmaster General to the Treasury, of the 7th July 1874.
Letter from the Treasury to the Postmaster General, of the 28th July 1874.
Letter from the Treasury to the Postmaster General, of the 15th August 1874.
Letter from the Treasury to the Postmaster General, of the 24th August 1874.
Letter from the Postmaster General to the Treasury, of the 14th September 1874.

I have indicated on the Schedule in red ink the dates of the Treasury letters sanctioning the agreements in those cases in which they have received approval, and it will be seen by the letters of more recent date that in the remaining cases the Postmaster General is still in communication with the Treasury on the subject.

I have, &c.
H. Treherne, Esq., (signed) *F. Hill.*
Exchequer and Audit Department.

(G.)

Exchequer and Audit Department, Somerset House,
Sir, London, W.C., 25 November 1874.

I AM directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Hill's letter of the 20th instant, transmitting a copy of the Schedule of the arrangements made by the Post Office and the Railway Companies, and copies of various letters from the Postmaster General and the Treasury bearing thereon. I am, however, to observe that neither in the Schedule nor in the correspondence connected therewith do the arrangements as regards "Maintenance by Railway Companies" appear to be dealt with. I am to remind you that Treasury approval of these arrangements was first called for by a query from this Department, dated 29th November 1872, and subsequently by letters dated 25th August and 30th October 1873, and 26th October 1874; and I am to request that the Comptroller and Auditor General may be informed whether such approval can now be furnished.

I have, &c.
John Tilley, Esq., C.B., General Post Office. (signed) *H. Treherne.*

(H.)

Exchequer and Audit Department, Somerset House,
Sir, London, W.C., 5 December 1874.

I AM directed by the Comptroller and Auditor General to state that it appears from the Vote Accounts for the Telegraph Service, rendered to this Department, that a payment of 525*l.* per annum is made to the Great North of Scotland Railway Company in respect of way-leave, and a similar payment of 2,250*l.* to the North British Railway Company; and it is observed that on the Schedule which accompanied Mr. Hill's letter of the 20th ultimo, the Treasury letter of 21st April, 1874, is quoted as the authority under which these payments are made. As however the Comptroller and Auditor General is of opinion that the only payments sanctioned by that letter are the amounts specifically mentioned therein, which in the case of these two Companies are the capital sums paid for their telegraphic interests, I am to inquire whether any further Treasury authority has been received for the annual payments for way leave to which I have now called attention.

I have, &c.
S. A. Blackwood, Esq. (signed) *H. Treherne.*

(I.)

(No. 150,159.)

Sir, General Post Office, London, 16 December 1874.

WITH reference to your letter, No. 1781, of the 25th ultimo, I have to inform you that at page 200 of the printed report, addressed by Mr. Scudamore to the Postmaster General on the 31st May 1872, covering Treasury authority was sought for the payment of 20*s.* per mile of wire per annum, for the maintenance of the wires of the Department upon railways; and that, under the authority conveyed in the

Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 5.—Post Office Telegraph Service—*continued.*

Treasury letter of the 30th July 1872, payments for maintenance at the rate specified are being made to the—

Brecon and Merthyr.
Bristol and Portishead.
Caledonian.
Cambrian.
Carmarthen and Cardigan.
Cockermouth, Keswick, and Penrith.
Dowlais Iron Company.
Furness.
Glasgow and South Western.
Great Northern.
Llanelly.
London and North Western.
London, Brighton, and South Coast.
London, Chatham, and Dover.
Monmouthshire.
North British.
North Staffordshire.
Pembroke and Tenby.
Sirhowy.
South Eastern.
Somerset and Dorset.
Swansea and Carmarthen, and Taff Vale Railway Companies.

In the case of the Cambrian Railway Company, payment at the rate of 30*s.* per mile per annum for the maintenance of the first wire erected on certain sections of Company's line, is made under the agreement with the Company, which has been approved by the Treasury.

In the case of the Monmouthshire Railway Company a special payment of 46*s.* per annum is made under the agreement with the Company, for the maintenance of half a mile of wire on the Varteg Incline. This agreement also has been approved by the Treasury.

In the case of the South Eastern Railway Company, in addition to the payment of 20*s.* per mile of wire per annum, the following payments are made :—

For wires on the Railway—
Under agreement with the Magnetic Telegraph Company, 1,391*l.* 6*s.* per annum, which includes way-leave.
Under agreement with the Electric Telegraph Company, 58*l.* 15*s.* per annum, which also includes way-leave.

For wires off the Railway—
Poles with one wire on roads 63*s.* per mile per annum.
Poles with one wire in towns 84*s.* per mile per annum.
Extra wire on roads 21*s.* per mile per annum.
Extra wire in towns 28*s.* per mile per annum.

Under the terms of the agreements entered into between the Department and the

Alyth,
Dingwall and Skye,
Great North of Scotland,
Greenock and Wemyss Bay,
Highland,
Mid-Wales,
Montrose and Bervie, and Sutherland Railway Companies,

the rate for the maintenance of the wires of the Department, when there are four or more wires attached to the poles, is 20*s.* per mile of wire per annum ; but when there are less than four wires attached to the poles the rates for maintenance are—

Where three wires are attached, 21*s.* per mile per wire.
„ two „ 22*s.* „
„ one „ 23*s.* „

The agreements, under which these payments are made, have been approved by the Treasury.

With the

Bristol and Exeter,
Cornwall,
South Devon, and
West Cornwall Railway Companies,

similar terms to those last-mentioned have been agreed upon for the maintenance of postal wires on those Companies' lines ; but in these cases heads of agreement only have as yet been arrived at, and so soon as the formal deeds have been drawn up, they will be submitted to the Treasury for approval.

It is right to add, that although the formal deeds have not yet been completed in these cases, yet with the sanction of the Treasury, payments, under the heads of agreement, have been made.

Further, there are four Railway Companies which are paid by the Post Office for the maintenance of its wires on their lines, viz.:—The Bristol and Portishead, the Callander and Oban, the Great Western and Swansea Vale Railway Companies, in which cases there are special circumstances.

In the cases of the Bristol and Portishead, and Callander and Oban Railway Companies, payments at the rate of 40*s.* and 35*s.* per mile respectively, are made, but these payments include also the charge for way-leave, and may therefore be contrasted with the payment of 40*s.*, viz. : 20*s.* for way-leave, and 20*s.* for maintenance usually made to Railway Companies.

In the case of the Great Western Railway Company, which is paid at the rate of 23*s.* per mile of wire per annum, heads of agreement only have been arrived at ; but so soon as the formal deed has been drawn up, it will be submitted, in due course, to the Lords of the Treasury for their approval.

In the case of the Swansea Vale Railway Company, to which the Department pays 25*s.* per mile of wire per annum for maintenance of the Post Office wires on the Company's system, the draft agreement has been approved by the Treasury, and their Lordships' attention was called to the special circumstances of the case, which rendered payment for this Service at an increased rate necessary.

I have, &c.
(signed) *F. Hill.*

H. Treherne, Esq.,
Exchequer and Audit Department.

(K.)

Exchequer and Audit Department, Somerset House,
London, W.C., 21 December 1874.

Sir,

I am directed by the Comptroller and Auditor General to acknowledge the receipt of Mr. Hill's letter of the 16th instant (No. 150,159) on the subject of Treasury authority, for terms agreed upon between the Postmaster General and various Railway Companies for the maintenance of telegraph wires. With reference to the statement therein, that the rates paid to the several companies mentioned in the Schedule, which accompanies this letter, have been paid under agreements which have received Treasury sanction, I am to inquire whether the sanction referred to is the Treasury letter of the 21st April 1874, and, if so, I am to refer you to my letter of the 5th instant, and to state that as no mention is made in the

VOLE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

the Treasury letter of the terms of maintenance agreed upon with the several Companies, the Comptroller and Auditor General cannot admit that these terms have received Treasury approval.

With reference to the rates of payment to the Cambrian Railway Company, and to the South Eastern Railway Company, for the maintenance of wires on roads and in towns, I am to request that the Comptroller and Auditor General may be furnished with a copy of the agreements and Treasury approval of the same.

In the case of the Bristol and Exeter, Cornwall, South Devon, and West Cornwall Railway Companies, I am also to request that copies of the heads of agreement and Treasury approval thereof may be transmitted to this Department, and in the case of the Callander and Oban, and Swansea Vale Railway Companies I am, as regards the first, to ask for the Treasury authority under which the payment of 15 *s.* per mile per wire per annum is made for "Way-leave;" and as regards the second, for copies of the draft agreement, and of the letter calling the attention of the Lords of the Treasury to the special circumstances of the case, as well as of the letter containing the Treasury approval of the arrangement entered into.

On the subject of the payment of 23 *s.* per mile per wire per annum to the Great Western Railway Company, I am to observe that as payments at this rate have now been made for sometime past, the Comptroller and Auditor General would suggest the propriety of an immediate application for Treasury sanction.

I have, &c.

S. A. Blackwood, Esq. (signed) *H. Treherne.*

SCHEDULE referred to in Letter from the Exchequer and Audit Department to the General Post Office. No. 2,040/74.

TERMS of MAINTENANCE by certain RAILWAY COMPANIES.

NAME OF COMPANY.	RATE PER ANNUM.
Monmouthshire	46 *s.* for half mile of wire on Varteg incline.
Alyth	Where there are less than 4 Wires, viz.:—
Dingwall and Skye	
Great North of Scotland	
Greenock and Wemyss Bay	3 Wires - - - 21 *s.* per mile.
Highland	2 „ - - - 22 *s.* „
Mid-Wales	1 „ - - - 23 *s.* „
Montrose and Bervie	
Sutherland	

(L.)

Sir, General Post Office, 12 January 1875.

WITH reference to Mr. Treherne's letter of the 21st ultimo, No. 2040, on the subject of Treasury authority for terms agreed upon between the Postmaster General and various railway companies for the maintenance of telegraph wires, I beg to state:—

1. That the sanction referred to in the 5th paragraph of the letter from this office of the 16th ultimo, is that conveyed by the Treasury letter of the 21st April last. As, however, it appears that you cannot admit that sufficient Treasury authority for the payment of maintenance charges is given in that letter, specific authority for the terms of the agreements in each of the cases mentioned in that paragraph shall now be sought.

2. In accordance with the request preferred in the second paragraph of Mr. Treherne's letter, a copy of the agreement between this Department and the Cambrian Railway Company is sent herewith, together with extracts relating to that agreement from several letters which have passed between the Treasury and this Department.

A copy of the heads of agreement between this Department and the South Eastern Railway Company is sent herewith, and also copies of the agreements inherited by the Post Office from the late British and Irish Magnetic and Electric and International Telegraph Companies, under which latter agreements the payments of 1,391 *l.* 6 *s.* per annum, and 58 *l.* 15 *s.* per annum respectively, are made. The rates of payment for the maintenance of wires off the railway on roads and in towns were arrived at by personal negociation between officers of this Department and of the South Eastern Railway Company, and the terms so settled have not yet been embodied in an agreement.

3. Copies of the heads of agreement in the cases referred to in the first part of the third paragraph of Mr. Treherne's letter are sent herewith, and Treasury sanction for the same shall now be applied for.

In the case of the Callander and Oban Railway Company, no formal agreement has yet been concluded, the payments specified being made under arrangements contained in certain letters from the Company Treasury authority for those payments shall however be sought.

In the case of the Swansea Vale Railway Company, a copy of the agreement is sent herewith, and also a copy of the portion of the letter to the Treasury relating to that agreement, and of the Treasury reply thereto.

4. In the case of the Great Western Railway Company, Treasury authority for the payment of 23 *s.*, per mile per wire per annum, for the maintenance of Postal Telegraph wires on the Company's system shall at once be sought.

I have, &c.

The Comptroller and Auditor General. (signed) *S. A. Blackwood.*

Revenue Departments, and Post Office Packet and Telegraph Services.

Vote 5.—Post Office Telegraph Service—*continued.*

(M.)

My Lords, General Post Office, 2 September 1874.

About 14 years prior to the transfer of the Telegraphs to the State an undertaking was arrived at between Mr. E. B. Bright, the Secretary of the British and Irish Magnetic Telegraph Company, and Mr. C. V. Walker, of the South Eastern Railway Company, that for the supervision of the telegraphs on the South Eastern Railway, belonging to the Telegraph Company, Mr. Walker should be paid a sum of 150 guineas a year, so long as those wires remained on the Railway.

The terms of this arrangement were not embodied in a formal agreement, but were virtually confirmed by the Telegraph Company, inasmuch as up to the time of the transfer Mr. Walker received his annual payment from the Telegraph Company every quarter; and although this informal agreement was not, strictly speaking, binding on the Department, yet it was considered that, looking at the services rendered to the Department by Mr. Walker at the time of the transfer, and which he still continues to render, he should still receive the salary formerly paid him by the Telegraph Company, and he has accordingly been paid at that rate up to the 30th April last.

By an oversight, which is much regretted, your Lordships' sanction for this payment has not yet been sought, and the Comptroller and Auditor General has now requested to be furnished with Treasury authority for the expenditure.

I have, therefore, to ask for your Lordships' approval of the course taken, and of the employment of Mr. Walker at the rate of 157*l.* 10*s.* per annum, during the continuation of the agreement between the Telegraph Company and the South Eastern Railway Company, the provisions of which agreement have, as your Lordships are aware, been extended for a term of 20 years.

I have, &c.

The Lords Commissioners of the Treasury. (signed) *John Manners.*

(N.)

My Lord, Treasury Chambers, 23 November 1874.

In reply to your Lordship's letter of the 5th instant, in further explanation of the annual payment of 150 guineas to Mr. C. V. Walker, an officer of the South Eastern Railway Company, from the Telegraph Vote, without the authority of this Board, I am commanded by the Lords Commissioners of Her Majesty's Treasury to inform your Lordship that my Lords are unable to authorise this payment, which is admitted to be for services properly chargeable to the Railway Company, to whom Mr. Walker should look for a full recognition of any claims which he may have.

My Lords do not question your Lordship's appreciation of Mr. Walker's personal merits, but, as a servant of the Railway Company, not falling under the 8th Section, Sub-section 7, of the Telegraph Act of 1868, the payment now made to him does not appear to be anywise warranted.

I have, &c.

The Postmaster General, &c., &c., &c. (signed) *William Law.*

(O.)

Exchequer and Audit Department,
22nd December 1874.

Sir,

Query 142. Telegraph Capital Account.

O.1.2.3.

I am directed by the Comptroller and Auditor General to transmit to you herewith, for the information of the Lords Commissioners of Her Majesty's Treasury, a copy of a query from this Department to the Post Office, and the reply thereto, and copy of a letter from the Post Office, dated the 16th instant, with enclosures, on the subject of the expenditure incurred in sinking a well at the New General Post Office, at St. Martin's-le-Grand.

This correspondence is forwarded in case their Lordships should consider it advisable to call for an explanation of the circumstances under which a contract was entered into for the work in question, involving an expenditure of 2,370*l.*, when the expenditure authorised by their Lordships, as will be seen by a reference to Mr. Law's letter to the Postmaster General of the 24th December 1872, was but 1,800*l.*

I have, &c.

The Secretary to the Treasury. (signed) *H. Treherne.*

(O. 1.)

Query No. 142, and Answer.

Description of the Voucher.	Query or Observation.	No. of the Query.	Answer or Explanation of the Accountant.
Answer to Query 139	The Contract with Mrs. L. Burton for sinking and boring a well at the General Post Office apparently involves an expenditure of 2,370*l.*, whereas 1,800*l.* only is authorised for this work by Treasury Letter of 24th December 1872, transmitted with reply to Query 138.	142	The Postmaster General does not appear to have received any intimation from Her Majesty's Office of Works that the Estimate of 1,800*l.* will be exceeded. That Office has now been requested to furnish information on the subject with a view to Treasury authority for the excess being applied for. When the authority has been obtained, it shall be communicated to the Comptroller and Auditor General. (signed) *Geo. Chetwynd,* Receiver and Accountant General. 28 October 1874.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(O 2.)

Sir, General Post Office, 16 December 1874.

WITH reference to Query, No. 142, on the Telegraph Capital Account, I beg to enclose a copy of a correspondence which has taken place between this Department and the Office of Works, from which it will be seen that the Office of Works is unable at present to state what the actual total cost of sinking the well at the General Post Office will amount to; and to state, for your information, that as soon as the total cost is made known to this Department the requisite Treasury authority shall be applied for.

I have, &c.
(signed) *Geo. Chetwynd.*
Receiver and Accountant General.

To the Comptroller and Auditor General,
&c., &c., &c., Somerset House.

(O 3.)

MEMORANDA.

(4149.)

For the Postmaster-General.

THE expenditure is as follows:—

	£.	s.	d.
Foundations, boiler, and engine-house, and chimney shaft - - -	3,367	17	2
Well - - - - - - -	950	–	–
£.	5,317	17	2

A further sum of 420 *l.* will be probably required for the well, and 1,000 *l.* for the boiler and engine-house, making a total probable expenditure of about 6,800 *l.*, as against the 8,040 *l.* approved by the Treasury.

(signed) *A. B. Mitford.*
Secretary.

Her Majesty's Office of Works, &c.,
5th November 1874.

The Secretary, Her Majesty's Office of Works, &c.

WITH reference to the enclosed copy of a query (No. 142) of the Comptroller and Auditor General: in Mr. Russell's letter of the 2nd December 1872, No. 4503, the cost of sinking the well was estimated at 1,800 *l.*, and Treasury authority for that amount only was obtained. If, as is apparently the case, this expenditure will be exceeded, the Postmaster General will be glad to receive the usual report, in order that Treasury authority for the excess may be applied for.

(signed) *F. E. Baines,*
27th October 1874. For the Secretary.

The Secretary, Her Majesty's Office of Works, &c.

THE Treasury having authorized a specific sum for sinking the well, and that sum having been exceeded, it will be necessary to seek Treasury authority for the excess.

The Postmaster-General would, therefore, ask the Board to state, for the information of the Treasury, what has been the cause of the excess, amounting, apparently, to 570 *l.*, and at the same time his Lordship will be glad to learn what will be the probable date of the completion of the well, if it can be stated.

(signed) *F. Hill.*
17th November 1874.

(4149.)

For the Postmaster-General.

IT was understood that the Treasury sanction was for 8,040 *l.*, and that it was unnecessary to apply for special sanction for the excess on the well, if the total was not exceeded.

The contract for carrying the boring down to 400 feet is 2,370 *l.* It is expected that this depth will be reached in about a week or ten days. Whether it will be necessary to continue the boring beyond that depth will depend upon the amount of water; at the present time the yield is stated by the contractor to be about 144,000 gallons in the 24 hours.

(signed) *A. B. Mitford.*
Secretary.

Her Majesty's Office of Works, &c.,
3rd December 1874.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(P.)

QUERY, No. 196.

ON the Account rendered by you, as Receiver and Accountant General of the Post Office, in respect of the Vote for Telegraphic Services (Chief Offices), for the Year 1873–74.

Description of the Voucher.	Query or Observation.	No. of the Query.	Answer or Explanation of the Accountant.
Exchequer Extra Receipts, November 1873. The Great Northern Railway Company, for New Stores supplied to 27th March 1872, 889 *l.* 9 *s.* 4 *d.* The Lancashire and Yorkshire Railway Company, for Stores supplied from 13th October 1871 to 28th August 1872, 106*l.* 17*s.* 3*d.*	Explanation of these Credits is requested, and of the length of time allowed to elapse between the date of supply and date of payment.	196	As prior to the transfer of the telegraphs to the State the wires of the Telegraph Companies and of the railways upon the lines of the Great Northern and Lancashire and Yorkshire Railway Companies, were maintained by the Electric and International Telegraph Company, and the British and Irish Magnetic Telegraph Company respectively, it was necessary at the time of the transfer to furnish the two Railway Companies named with materials, in order that the maintenance of the railway and postal wires upon their systems might at once be undertaken by them. In the case of the Great Northern Railway Company, a number of insulators was supplied to the Company for the purpose of carrying out works on behalf of the Department; and in the case of the Lancashire and Yorkshire Company various stores were supplied to the Company on account of works executed by them for the Department and in excess of the quantities actually consumed upon such works. The Companies accounted to the Department for the value of the stores supplied to them, and the amounts are as stated. The issue of stores to the Railway Companies has been discontinued. The delay in payment of the stores supplied rests with the Railway Companies. (signed) *G. Chetwynd*, Receiver and Accountant General. 24 December 1874.

(Q.)

QUERY, No. 198.

Description of the Voucher.	Query or Observation.	No. of the Query.	Answer or Explanation of the Accountant.
Exchequer Extra Receipts, January 1874. "International Telegraph Company for difference between the value of stores in hand 30th June 1868, and 28th January 1870, 3,860 *l.* 18 *s.* 1 *d.*; British and Irish Magnetic Telegraph Company for ditto, ditto, 3,497 *l.* 12 *s.* 5 *d.*"	Explanation of these credits is requested, together with documentary evidence, in support of the correctness of the amounts brought to credit.	198	The term "Undertaking," according to the Telegraph Act, 1868, included the whole of the "instruments," materials, etc., belonging to the Telegraph Companies, and it was held in settling with the Companies that the Stores provided by them for carrying on their business formed part of their Undertakings. It was also held that as the purchase money was based on the profits of the year ended 30th June 1868, the Companies were bound at the date of transfer to hand over to the Post Office, Stores equal in value to the Stores in stock on 30th June 1868, or their equivalent in money. Certificates verifying the amount of the Stores in the hands of the Electric and International Telegraph Company, and the British and Irish Magnetic Telegraph Company, on the respective dates, are forwarded herewith, the former signed by the assistant engineer of the late Electric and International Telegraph Company, now in the employment of the Post Office, and the latter by the Accountants of the late British and Irish Magnetic Telegraph Company. (signed) *George Chetwynd*, Receiver and Accountant General. 24 December 1874.

S. 1. 2.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(Q 1.)

British and Irish Magnetic Company's Stores, 30th June 1868, and 28th January 1870.

Commercial Bank Buildings, Bradford,
21 December 1874.

Dear Sir,

IN accordance with your letter, per Mr. Greene, of the 19th, we hand you enclosed statement of the value of the above, duly compared with the books of the late Magnetic Telegraph Company, and have certified the same.

We remain, &c.
(signed) *Henry W. & John Blackburn.*

George Chetwynd, Esq., Receiver and Acccountant General,
General Post Office, London.

STATEMENT showing the Value of the Stores held by the British and Irish Magnetic Telegraph Company on the 30th June 1868 and the 28th January 1870.

DISTRICT.	30th June 1868.	28th January 1870.
	£. s. d.	£. s. d.
Northern District	708 9 8	308 15 6
Scotch ditto	520 4 1	189 1 4
Midland ditto	1,343 14 3	774 7 11
North Eastern District	354 9 8	164 1 4
Southern ditto	1,111 17 2	790 11 11
Lancashire and Yorkshire District	5,402 1 3	4,125 9 8
Irish District	1,774 6 4	963 17 7
Stationery	382 5 8	783 10 5
	11,597 8 1	8,099 15 8
	8,099 15 8	
£.	3,497 12 5	

We certify that the above statement is correct.

Henry W. & John Blackburn, Accountants,
Accountants of the late British and Irish Magnetic Telegraph Company.

21 December 1874.

(Q 2.)

(Immediate.)

For the Engineer in Chief.

THE difference between the value of the Stores in the hands of the Electric Company on the 30th June 1868, and the value of the Stores in their hands on 28th January 1870, was 3,860 *l.* 18 *s.* 1 *d.*

The Comptroller and Auditor General has called for an explanation of the correctness of the above figures; and I request, therefore, that you will have the goodness to furnish me with certified Statements of the value of the Stores in hand on each of the dates mentioned.

(signed) *George Richardson.*

19 December 1874.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

STATEMENT showing the Value of the Stores held by the Electric and International Telegraph Company, on the 30th June 1868 and 28th January 1870.

Depôt.	30th June 1868.	28th January 1870.	Depôt.	30th June 1868.	28th January 1870.
	£. s. d.	£. s. d.		£. s. d.	£. s. d.
Euston - - -	828 8 3	527 8 9	Camden - - -	8,828 7 4	10,211 10 –
Peterborough - -	2,184 14 8	594 5 5	Ditto Instrument -	5,709 11 1	4,105 3 2
Shoreditch - -	1,188 11 9	488 1 –	Reading - - -	454 17 7	280 11 7
Bristol - - -	981 – 8	—	Lancaster - - -	301 19 1	162 9 3
Brighton - - -	289 6 –	246 16 7	Aberdeen - - -	410 16 5	326 17 11
Teignmouth - -	578 15 5	334 18 7	Central - - -	1,345 1 8	1,104 1 1
Southampton - -	2,226 2 8	2,589 3 1	Worcester - - -	869 6 6	370 14 9
Stoke - - -	1,014 13 1	21 – –	Rugby - - -	712 4 –	—
Derby - - -	2,535 3 2	732 10 10	Cork - - -	762 12 –	—
Edinburgh - -	1,762 17 6	675 6 4	Dublin - - -	651 2 8	—
Manchester - -	1,343 8 2	1,459 14 11	Waterford - -	485 1 5	211 13 7
Cardiff - - -	660 9 11	358 1 8	Engineer's Office -	285 6 7	37 – –
Conway - - -	226 11 8	489 9 6	Stock Transfer Account.	Cr. 484 8 6	88 17 6
Glasgow - - -	556 12 11	410 5 9	Pole Stock Account -	132 17 –	—
York - - -	850 12 6	—		46,003 16 6	42,142 18 5
Monarch - - -	8,031 14 4	15,932 16 10		42,142 18 5	
Amsterdam - -	279 19 –	384 – 4	£.	3,860 18 1	

Certified as a correct Extract from the Record of the Electric and International Telegraph Company.

W. N. Winter, Assistant Engineer.

19th December 1874.

(R.)

QUERY 203.

ANSWER TO QUERY 198.

IT does not appear from this answer that the value of Stores in the possession of the International and British and Irish Magnetic Telegraph Companies, on the 30th June 1868 and 28th January 1870 respectively, was ever independently verified by officers acting on behalf of the Postmaster General.

Information on this point is requested, and if such independent verification took place it is requested that the reports containing the results of such verification may be transmitted to this Department.

(S.)

QUERY, No. 192.

PAYMENTS by the BOARD OF WORKS.

MUCH of the Expenditure by the Board of Works appears to be of a special nature, and the bills are of considerable amount, such, for instance, as those for payments made to G. Smith & Co., in January and March 1874, of 4,156 *l.* 0 *s.* 11 *d.* for various works at the New General Post Office; of 247 *l.* 14 *s.* 9 *d.* for works performed at Gloster-road Telegraph Stores, for "Repairs after Fire"; and of 418 *l.* 18 *s.* 7 *d.* in respect of building works at Walpole-street, New Cross. Explanation is requested as to whether the authority of the Treasury was obtained for these and any other similar payments, and if so, it is requested that certified copies of such authorities may be transmitted.

REVENUE DEPARTMENTS, AND POST OFFICE PACKET AND TELEGRAPH SERVICES.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

(T.)

(Immediate.)

Sir, Treasury Chambers, 11 January 1875.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit to you herewith, for your information, copies of the following letters, viz.:—

Paymaster General's Letter of 15th April 1874,
Treasury Letter of 11th May 1874,
Board of Works Letter of 29th June 1874,
Board of Works Letter of 5th December 1874,
Treasury Letter of 11th January 1875,

V 1. 2. 3. 4. 5.

relative to the increase in the overdrawn balance on account of the acquisition of Telegraphs.

I have, &c.

The Comptroller and Auditor General. (signed) *William Law.*

(T 1.)

Sir, Paymaster General's Office, 15 April 1874.

WITH reference to my letter of 7th July 1873, I am directed by the Paymaster General to transmit a statement showing the Balance of the Account in the Books of this Department for Acquisition of Telegraphs, from which it will appear that, notwithstanding the many representations made on the subject, the account has been habitually, and sometimes largely, overdrawn. As it is believed that their Lordships will be of opinion that this practice is objectionable, I am to suggest that a communication should be addressed by them to the Postmaster General, with a view to secure the due supply of funds for this service in future.

I have, &c.

The Secretary to the Treasury. (signed) *J. P. Collier.*

ACQUISITION OF TELEGRAPHS.

STATEMENT showing the Balance of the above Fund in the Books of Her Majesty's Paymaster General on the last day of every Month in the Year 1873-74.

	Balance in Credit.	Balance Overdrawn.		Balance in Credit.	Balance Overdrawn.
1873:	£. s. d.	£. s. d.	1873:	£. s. d.	£. s. d.
April - - - -	- -	6,873 9 -	November - - -	5,521 6 3	—
May - - - -	- -	9,068 7 11	December - - -	4,146 9 2	—
June - - - -	- -	10,787 9 11			
July - - - -	- -	13,273 15 2	1874:		
August - - -	- -	15,388 15 -	January - - -	- -	2,999 18 7
September - - -	- -	18,518 10 1	February - - -	- -	5,701 7 1
October - - -	- -	20,903 4 11	March - - -	- -	1,446 - 5

Paymaster General's Office, 9th April 1874.

(T 2.)

My Lord, Treasury Chambers, 11 May 1874.

I AM directed by the Lords Commissioners of Her Majesty's Treasury to transmit herewith to your Lordship a copy of a statement they have received from the Paymaster General, showing the Balance of the Account in the Books of his Department for Acquisition of Telegraphs on the last day of every month during the year 1873-74; from which it appears that the Balance was overdrawn in 10 months out of the 12.

I am to request that my Lords may be informed whether any steps have been taken to obtain the necessary funds in respect of this Account from the Postmaster General, and to observe that it is undesirable that the account in question should be overdrawn.

My Lords would like to have some information as to the regulations which permit such overdrafts.

I am, &c.

The First Commissioner of Works. (signed) *William Law.*

Vote 5.—Post Office Telegraph Service—*continued.*

(T 3.)

Her Majesty's Office of Works, &c.,
12 Whitehall-place, S.W., 29 June 1874.

My Lords,

With reference to Mr. Law's letter of the 11th ultimo, respecting the Account for Acquisition of Telegraphs, I beg leave to inform your Lordships that the frequent occurrence of an overdrawn balance on that Account has been caused by the long interval elapsing between applications by this Board to the Post Office for a further Imprest and the compliance of that Department with the request.

The Account having, from this cause, been overdrawn, from March to October 1873, was placed in credit by an Imprest made in November.

In January it again became overdrawn, and on the 10th of February the Board applied for an Imprest of 10,000 *l.*; this was made on the 31st of March, but was insufficient to cover the overdrawn balance, which had by that time accumulated to 15,887 *l.* 5 *s.* 4 *d.* A further Imprest of 15,000 *l.* was asked for on the 11th of April, but has not yet been made, the Postmaster General stating, on the 21st of April, that he had no funds from which to make it.

The Account is still overdrawn by an amount composed of 5,887 *l.* 5 *s.* 4 *d.*, the overdrawn balance on the 31st of March (all orders issued being reckoned as paid), and 3,215 *l.* 5 *s.* expended since that date; of this latter sum part or the whole will now, I presume, be chargeable to Vote 11, Class II. On this point I am in doubt until I receive a reply to the letter which I addressed to your Lordships on the 22nd instant, with reference to Mr. Law's letter of the 12th instant, No. 8673.

I have, &c.
(signed) *Henry G. Lennox.*

The Lords Commissioners of Her Majesty's Treasury.

(T 4.)

Her Majesty's Office of Works, &c.,
12, Whitehall-place, 5 December 1874.

My Lords,

With reference to my Report of the 29th of June last, relative to the overdrawn balance on the Telegraph Account, I beg leave to inform your Lordships that a further adjustment has been found necessary between this Account and the Vote for Post Office Buildings for the year 1873-74, in respect of the Expenditure upon certain Offices jointly occupied for Postal and Telegraph Services, charged during the year against the Vote, but which, in accordance with instructions received from the Postmaster General, is properly divisible between the two Services.

The following are the details of the amounts to be transferred:—

Nelson-street, Greenwich, Post and Telegraph Office.

Charged to Post Office, &c., Buildings, A.	Charged to Telegraphs, A.	Total Expenditure in the Year.
£. s. d.	£. s. d.	£. s. d.
256 5 3	64 – 6	320 5 9

This expenditure is directed to be equally apportioned; an additional sum of 96 *l.* 2 *s.* 4 *d.* has therefore to be charged to Telegraphs.

Norfolk-terrace, Bayswater.

Charged to Post Office, &c., Buildings, A.	Charged to Telegraphs, A.	Total Expenditure in the Year.
£. s. d.	£. s. d.	£. s. d.
971 2 9	- - - - -	971 2 9

Of this amount 35 *l.* is to be charged to Telegraphs.

Churton-street, Pimlico.

Charged to Post Office, &c., Buildings, A.	Charged to Telegraphs, A.	Total Expenditure in the Year.
£. s. d.	£. s. d.	£. s. d.
698 17 –	11 10 3	710 7 3

An expenditure of 450 *l.*, sanctioned by your Lordships' letter, of the 28th December 1872, to the Postmaster General, is directed to be suitably apportioned; the suitable apportionment, in the opinion of the professional officers of this Board, is one-third to Telegraphs, and two-thirds to Post Offices; the further amount to be charged to Telegraphs is consequently 225 *l.* 5 *s.* 6 *d.*, the amount sanctioned having been exceeded.

VOTE 5.—POST OFFICE TELEGRAPH SERVICE—*continued.*

Highbury Post and Telegraph Office.

Charged to Post Office, &c., Buildings, A.	Charged to Telegraphs, A.	Total Expenditure in the Year.
£. s. d.	£. s. d.	£. s. d.
39 13 –	9 18 3	49 11 3

Of this amount a further sum of 18 *l.* 10 *s.*, expended in the purchase of a Clock, included in the amount sanctioned by your Lordships' letter to the Postmaster General of the 24th December 1872, has to be charged against Telegraphs.

The total amount of the transfer will be :—

	£. s. d.
Nelson-street, Greenwich	96 2 4
Norfolk-terrace, Bayswater	35 – –
Churton-street, Pimlico	225 5 6
Highbury	18 10 –
£.	374 17 10

and the overdrawn Balance on the Telegraph Account will be consequently increased to 6,293 *l.* 1 *s.* 8 *d.*

I have, &c.

The Lords Commissioners of Her Majesty's Treasury. (signed) *Henry G. Lennox.*

(T 5.)

My Lord, Treasury Chambers, 11 January 1875.

I AM directed by the Lords Commissioners of Her Majesty's Treasury, with reference to your letter of the 5th ultimo, to call your attention to the point, that a grave irregularity has taken place, and that the Board of Works, as the Agent of the Post Office, has expended a large sum of money in excess of the Grant of Parliament. It will be obvious that this would not have happened if the Board of Works had insisted on immediate repayment, and, pending settlement, had refused to continue their advances.

The Comptroller and Auditor General will, of course, report the excess to Parliament, and the Board of Works will have an opportunity of explaining their action to the Committee on Public Accounts.

I have, &c.

The First Commissioner of Works. (signed) *William Law.*

REPORT OF THE COMPTROLLER AND AUDITOR GENERAL.

The following Statement will show how far the Expenditure in respect of the Grant for the Services of the Revenue Departments has exceeded the Grants for the Year 1873-74.

It will be seen that the Net Deficit on all the Votes for these Services amounts to £. 113,522. 13. 7½.

STATEMENT.

No. of Vote.	SERVICE.	Grant.	Expenditure.	Expenditure, compared with Grant.		Extra Receipts Payable to the Exchequer.	
				Less than Granted.	More than Granted.	Estimated.	Realized.
		£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1	CUSTOMS - - -	1,020,615 - -	1,020,587 4 5	27 15 7	- -	60,440 - -	62,519 19 1.
2	INLAND REVENUE - -	1,678,236 - -	1,673,407 2 4¾	4,828 17 7¼	- -	47,000 - -	44,975 2 2¼
3	POST OFFICE - - -	2,745,342 - -	2,781,917 2 -½	- -	36,575 2 -½	103,824 - -	111,903 1 3½
4	POST OFFICE PACKET SERVICE.	1,147,198 - -	1,119,211 16 7	27,986 3 5	- -	147,375 - -	203,694 14 6
5	POST OFFICE TELEGRAPH SERVICE.	858,000 - -	967,790 8 2¼	- -	109,790 8 2¼	- -	25,642 2 9½
	TOTAL - - - £.	7,449,391 - -	7,562,913 13 7½	32,842 16 ¼	146,365 10 2¾	358,639 - -	448,734 19 10¼
	NET DEFICIT - - £.		113,522. 13. 7½.			More than Estimated £.	90.095 19. 10¼.

Exchequer and Audit Department,
15 January 1875.

Wm. Dunbar,
Comptroller General of the Receipt and Issue of Her Majesty's Exchequer, and Auditor General of Public Accounts.

1875-76

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE.

SUB-HEAD (C.)

Referred to in the Post Office Estimate for the Year ending 31st March 1876, page 524.

POST OFFICE. - - - - - - - -

Sub-Head (C.) - - - - - - - - -

PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, - - -

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Aberdare	105	8	80	1	50	8	369	- -	52	-	45	-
Abergavenny	120	9	67	-	-	11	410	- -	50	-	23	-
Aberystwith	100	13	130	-	-	8	319	- -	65	-	31	-
Abingdon	120	12	101	-	-	8	378	- -	60	-	24	-
Accrington	112	5	58	1	55	7	355	- -	27	-	44	-
Acklington	50	6	70	-	-	4	272	- -	10	-	11	-
Alford	70	6	30	-	-	8	374	- -	30	-	16	-
Alfreton	100	13	77	-	-	6	419	- -	40	-	26	-
Alnwick	110	17	128	-	-	14	763	- -	60	-	36	-
Alresford	60	12	86	-	-	6	281	- -	30	-	14	-
Alton	80	11	50	-	-	6	329	- -	15	-	18	-
Altrincham	150	5	29	-	-	16	554	- -	40	-	33	-
Amersham	70	8	101	-	-	8	387	- -	25	-	12	-
Ampthill	50	6	39	-	-	6	252	- -	20	-	8	-
Andover	105	14	84	-	-	12	459	- -	30	-	19	-
Arundel	90	7	44	-	-	6	302	- -	30	-	14	-
Ashbourne	70	20	101	-	-	11	575	- -	25	-	22	-
Ashby-de-la-Zouch	90	9	52	-	-	8	348	-	45	-	24	-
Ashford	207	50	535	1	55	22	1,585	- -	66	-	40	-
Ashton-under-Lyne	173	3	23	3	140	12	542	- -	-	-	14	-
Atherstone	90	10	90	-	-	9	363	- -	65	-	21	-
Attleborough	70	11	91	-	-	7	352	- -	40	-	14	-
Axminster	60	9	78	-	-	5	198	- -	15	-	16	-
Aylesbury	115	7	76	-	-	10	488	- -	65	-	28	-
Bakewell	60	7	31	-	-	7	285	- -	20	-	15	-
Baldock	50	4	56	-	-	5	208	- -	15	-	8	-
Banbury	190	24	187	1	51	14	807	- -	50	-	11	-
Bangor	202	37	428	2	137	25	1,082	- -	-	-	51	-
Barking	70	-	-	-	-	3	155	- -	25	-	5	-
Barnet	125	10	173	-	-	21	827	- -	40	-	31	-
Barnsley	205	24	193	5	271	14	753	- -	-	-	26	-
Barnstaple	197	23	212	2	102	14	794	- -	40	-	19	-
Barrow-in-Furness	170	4	21	4	224	8	306	- -	-	-	25	60
Carried forward	3,636	404	3,521	20	1,085	329	15,891	- -	1,095	-	744	60

POST OFFICE.

Sub-Head (C.)

FOR THE YEAR ENDING 31 MARCH 1876.

Rates and Taxes including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmastrs for Office Expenses).	Total Amount required for each Establishment for 1875-76.
£.	£.	£.	£.	£.
–	–	–	32	733
–	–	–	–	670
–	–	–	–	645
–	–	–	–	683
–	–	–	26	677
–	–	–	–	413
–	–	–	–	520
–	–	–	–	662
–	–	–	–	1,097
–	–	–	–	471
–	–	–	–	492
–	–	–	–	806
–	–	–	–	595
–	–	–	–	369
–	–	–	–	697
–	–	–	–	480
–	–	–	–	793
–	–	–	–	559
–	–	–	73	2,561
–	–	–	60	952
–	–	–	–	629
–	–	–	–	567
–	–	–	–	367
–	–	–	–	772
–	–	–	–	411
–	–	–	–	337
–	–	–	55	1,351
–	–	–	46	1,946
–	–	–	–	255
–	–	–	–	1,196
–	–	–	130	1,578
–	–	–	46	1,410
–	–	–	39	845
–	–	–	507	26,539

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Aberdare	1 Clerk	18*s.* per week	1*s.*	24*s.*; thence by 1*s.* 6*d.* to 39*s.*
	3 Letter Carriers	16*s.* per week	1*s.*	20*s.*
	1 Allowance	–	–	18*s.* per week.
	1 Ditto	–	–	12*s.* per week.
	2 Auxiliaries	–	–	7*s.* per week.
	1 Rural Post Messenger	–	–	55*l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 48*l.* per annum.			
	1 Allowance for Station Service	–	–	1*s.* 6*d.* per week.
Abingdon	1 Letter Carrier	14*s.* per week	6*d.*	18*s.*
	1 Auxiliary	–	–	7*s.* 6*d.* per week.
	6 Rural Post Messengers	–	–	264*l.* per annum.
	Allowance for Station Service, &c.	–	–	11*s.* 3*d.* per week
	Extra Allowances	–	–	4*s.* 6*d.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 18*l.* per annum.			
Accrington	1 Sorting Clerk	18*s.* per week	1*s.* 6*d.*	25*s.* 6*d.*
	2 Letter Carriers	16*s.* per week	1*s.*	20*s.*
	1 Auxiliary	–	–	10*s.* per week.
	1 Ditto	–	–	8*s.* per week.
	3 Rural Post Messengers	–	–	131*l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 68*l.* per annum.			
	Extra Allowances	–	–	7*s.* per week.
Altrincham	5 Letter Carriers	14*s.* per week	1*s.*	18*s.*
	1 Auxiliary	–	–	8*s.* per week.
	6 Auxiliaries	–	–	11*s.* per week.
	4 Rural Post Messengers	–	–	130*l.* per annum.
	Extra Allowances	–	–	5*s.* per week.
Ashford	1 Clerk	18*s.* per week	1*s.* 6*d.*	30*s.* per week.
	3 Letter Carriers	14*s.* per week	1*s.*	18*s.*
	2 Auxiliaries	–	–	16*s.* per week.
	1 Ditto	–	–	7*s.*
	16 Rural Post Messengers	–	–	642*l.* per annum.
	Extra Allowances	–	–	10*s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 690*l.* per annum.			
Ashton-under-Lyne	1 Clerk	26*s.* per week	1*s.* 6*d.*	35*s.*
	1 Sorting Clerk	18*s.* per week	1*s.* 6*d.*	25*s.*
	1 Boy Clerk	–	–	5*s.* 3*d.* per week.
	7 Letter Carriers	16*s.* per week	1*s.*	20*s.*
	2 Auxiliaries	–	–	12*s.* per week.
	3 Rural Post Messengers	–	–	120*l.* per annum.
	Allowance for Station Service, &c.	–	–	5*s.* per week.
Aylesbury	2 Letter Carriers	14*s.* per week	6*d.*	18*s.*
	1 Auxiliary	–	–	7*s.* per week.
	7 Rural Messengers	–	–	294*l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 78*l.* per annum.			
	Allowance for Station Service, &c.	–	–	4*s.* 6*d.* per week.
Banbury	1 Clerk	18*s.* per week	1*s.* 6*d.*	33*s.*
	4 Letter Carriers	16*s.* per week	6*d.*	18*s.*
	10 Rural Post Messengers	–	–	421*l.* per annum.
	Allowance for Station Service, &c.	–	–	12*s.* 6*d.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 172*l.* per annum.			
Bangor	2 Clerks	18*s.* per week	1*s.* 6*d.*	30*s.*
	3 Letter Carriers	14*s.* per week	1*s.*	18*s.*
	1 Auxiliary Sorter	–	–	10*s.* 6*d.*
	2 Auxiliaries, each	–	–	7*s.* per week.
	19 Rural Messengers	–	–	644*l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 239*l.* per annum.			
	Extra Allowances	–	–	4*s.* per week.
Barking	3 Letter Carriers	14*s.* per week	6*d.*	18*s.*
	Extra Allowances for Station Service, &c.	–	–	10*s.* per week.
Barnet	8 Letter Carriers	14*s.* per week	6*d.*	18*s.*
	2 Auxiliary Letter Carriers	–	–	9*s.* per week.
	1 Ditto	–	–	7*s.* per week.
	4 Ditto	–	–	6*s.* per week.
	6 Rural Messengers	–	–	213*l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 102*l.* per annum.			
	Extra Allowances	–	–	6*s.* per week.
Barnsley	1 Clerk	26*s.* per week	1*s.* 6*d.*	35*s.*
	3 Sorting Clerks	18*s.* per week	1*s.* 6*d.*	25*s.*
	5 Letter Carriers	16*s.* per week	1*s.*	20*s.*
	1 Clerk	–	–	12*s.* per week.
	1 Auxiliary Letter Carrier	–	–	12*s.* per week.
	2 Auxiliary Letter Carriers	–	–	8*s.* per week.
	6 Rural Messengers	–	–	250*l.* per annum.
	Weekly Allowances at Sub-Offices	–	–	189*l.* per annum.
	Extra Allowances	–	–	5*s.* per week.
Barnstaple	2 Clerks	18*s.* per week	1*s.*	30*s.*
	4 Letter Carriers	12*s.* per week	6*d.*	16*s.*
	1 Auxiliary	–	–	9*s.* per week.
	1 Ditto	–	–	7*s.* per week.
	8 Rural Post Messengers	–	–	286*l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 300*l.* per annum.			
Barrow-in-Furness	1 Clerk	26*s.* per week	1*s.* 6*d.*	33*s.*
	3 Sorting Clerks	18*s.* per week	1*s.*	25*s.*
	4 Letter Carriers	18*s.* per week	1*s.*	22*s.* per week.
	4 Auxiliaries	–	–	10*s.* per week.
	Extra Allowances	–	–	1*s.* per week.
	1 Rural Post Messenger	–	–	48*l.* per annum.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	3,636	404	3,521	20	1,085	329	15,891	- -	1,095	-	744	60
Basingstoke	100	14	77	-	-	13	611	- -	50	-	31	-
Bath	450	68	862	20	1,691	72	3,377	- -	-	-	216	150
Batley	60	-	-	-	-	5	163	- -	30	-	17	-
Bawtry	80	14	98	-	-	7	325	- -	40	-	13	-
Beccles	60	6	37	-	-	5	230	- -	20	-	14	-
Beckenham	80	6	73	-	-	13	473	- -	55	-	27	-
Bedale	100	28	235	-	-	16	710	- -	70	-	29	-
Bedford	182	21	171	2	120	14	650	- -	35	-	10	-
Belford	60	7	51	-	-	9	448	- -	25	-	10	-
Belper	90	2	7	-	-	6	203	- -	45	-	9	-
Berkeley	40	2	11	-	-	4	118	- -	10	-	8	-
Berkhempstead	60	1	4	-	-	3	124	- -	25	-	9	-
Berwick	155	8	62	1	86	11	490	- -	45	-	8	-
Beverley	70	2	91	-	-	8	397	- -	50	-	29	-
Bewdley	55	5	51	-	-	9	391	- -	25	-	11	-
Bicester	85	7	50	-	-	9	307	- -	20	-	13	-
Bideford	120	11	97	-	-	8	334	- -	50	-	25	-
Biggleswade	80	8	78	-	-	7	297	- -	30	-	12	-
Bilston	110	2	13	-	-	9	319	- -	60	-	22	-
Bingley	70	6	48	-	-	4	204	- -	30	-	15	-
Birkenhead	425	27	288	9	838	55	3,024	- -	-	-	106	17
Birmingham	700	87	1,060	57	6,234	246	12,717	- -	-	-	823	3
Bishop Auckland	100	5	27	-	-	7	349	- -	60	-	33	-
Bishop's Stortford	110	13	94	-	-	8	346	- -	40	-	20	-
Blackburn	250	10	68	5	261	28	1,070	- -	-	-	15	-
Carried forward	7,328	774	7,174	114	10,315	905	43,568	- -	1,910	-	2,269	230

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.
£.	£.	£.	£.	£.
–	–	–	507	26,539
–	–	–	–	869
–	–	–	120	6,866
–	–	–	–	270
–	–	–	–	556
–	–	–	–	361
–	–	–	–	708
–	–	–	–	1,144
–	–	–	65	1,233
–	–	–	–	594
–	–	–	–	354
–	–	–	–	187
–	–	–	–	222
–	–	–	51	897
–	–	–	–	637
–	–	–	–	533
–	–	–	–	475
–	–	–	–	626
–	–	–	–	497
–	–	–	–	524
–	–	–	–	367
–	–	–	132	4,830
–	–	–	214	21,751
–	–	–	–	569
–	–	–	–	610
–	–	–	96	1,760
–	–	–	1,185	73,979

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Bath	1 First Clerk	140 *l.* a year	6 *l.*	180 *l.*
	3 Clerks (2 to rise to 130 *l.*)	100 *l.* a year	4 *l.*	120 *l.*
	6 Sorting Clerks	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	3 on Old Scale	60 *l.* a year	4 *l.*	100 *l.*
	10 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*
	1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
	20 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	1 Stamper	–	–	23 *s.* per week.
	5 Auxiliaries	–	–	12 *s.* per week.
	2 Ditto	–	–	10 *s.* 6 *d.* p' week.
	10 Ditto	–	–	7 *s.* per week.
	Extra Allowances	–	–	11 *s.* per week.
	33 Rural Messengers	–	–	1,213 *l.* per annum.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	30 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 592 *l.* per annum.			
Batley	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxilliary	–	–	12 *s.* per week.
	2 Auxiliaries	–	–	7 *s.* per week.
	Extra Allowances	–	–	1 *s.* 6 *d.* per week.
Beccles	2 Letter Carriers	14 *s.* per week.	1 *s.*	16 *s.*
	3 Rural Messengers	–	–	113 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 35 *l.* per annum.			
Beckenham	3 Letter Carriers	14 *s.* per week.	1 *s.*	16 *s.*
	1 Auxiliary	–	–	1 *l.* 10 *s.*
	1 Ditto	–	–	8 *s.* per week.
	3 Auxiliaries	–	–	6 *s.* per week.
	5 Rural Post Messengers	–	–	177 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 26 *l.* per annum.			
Bedford	2 Clerks	18 *s.* per week	1 *s.*	33 *s.*
	6 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	7 Rural Post Messengers	–	–	211 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 112 *l.* per annum.			
Berwick	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
	2 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
	2 Auxiliaries	–	–	14 *s.* per week.
	1 Ditto	–	–	10 *s.* per week.
	Extra Allowances	–	–	10 *s.* per week.
	6 Rural Messengers	–	–	237 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 37 *l.* per annum.			
Beverley	3 Letter Carriers	14 *s.* a week	1 *s.*	18 *s.*
	1 Auxiliary	–	–	7 *s.* per week.
	4 Rural Messengers	–	–	198 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c. 26 *l.* per annum.			
	Allowances for Stamping Duty, &c., Station Service	–	–	10 *s.* per week.
Bilston	6 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
	3 Auxiliaries	–	–	8 *s.* per week.
	Extra Allowances	–	–	3 *s.* 6 *d.* per week.
Birkenhead	1 Clerk	100 *l.* a year	5 *l.*	130 *l.*
	2 Ditto	90 *l.* a year	4 *l.*	110 *l.*
	5 Sorting Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	1 Inspector of Letter Carriers, 80 *l.* a year	–	5 *l.*	120 *l.*
	1 Assistant Inspector of Letter Carriers	25 *s.* per week	1 *s.*	32 *s.*
	33 Letter Carriers	18 *s.* per week	1 *s.*	24 *s.**
	Additional Allowance of 2 *s.* a week to each Established Letter Carrier.			
	12 Auxiliaries	–	–	12 *s.* per week.
	5 Ditto	–	–	8 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	2 Rural Messengers	–	–	79 *l.* per annum.
	Extra Allowances	–	–	4 *l.* 7 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c.			240 *l.* per annum.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	24 *l.* per annum.
Birmingham	1 Chief Clerk	260 *l.* a year	10 *l.*	300 *l.*
	2 Principal Clerks	210 *l.* a year	10 *l.*	250 *l.*
	3 Superintendents	160 *l.* a year	10 *l.*	205 *l.*
	10 Clerks (one to rise to 200 *l.*)	110 *l.* a year	6 *l.*	155 *l.*
	16 Sorting Clerks (1st section)	34 *s.*	2 *s.*	44 *s.* per week.
	25 Ditto (2nd section)	20 *s.* per week	1 *s.*	24 *s.*; thence by 1 *s.* 6 *d.* to 33 *s.* 6 *d.*
	Allowance to 1 Clerk for Superintending Duty	–	–	30 *l.* per annum.
	1 Inspector of Letter Carriers	140 *l.* a year	7 *l.* 10 *s.*	200 *l.*
	3 Assistant ditto	90 *l.* a year	5 *l.*	130 *l.*
	109 Letter Carriers, &c.	18 *s.* per week	1 *s.*	24 *s.*†
	22 Suburban Letter Carriers	18 *s.* per week	1 *s.*	23 *s.*
	Smethwick S. O., 4 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
	1 Resident Porter	–	–	18 *s.* per week.
	Extra Allowances to 23 Sorting Letter Carriers and Stamper	–	–	3 *s.* per week each.
	1 Sorter	–	–	11 *s.* per week.
	5 Auxiliaries	–	–	10 *s.* 6 *d.* per week.
	2 Auxiliary Sorters	–	–	10 *s.* p' week each.
	10 Boys at 12 *s.*; when 16 years old 16 *s.* a week.			
	8 Boy Sorters	–	–	7 *s.* per week.
	29 Auxiliary Stampers	–	–	9 *s.* per week.
	13 Auxiliary Letter Carriers	–	–	9 *s.* per week.
	11 Ditto	–	–	6 *s.* per week.
	1 Ditto	–	–	7 *s.* p' week each.
	2 Office Servants	–	–	7 *s.* 6 *d.* per week.
	1 Allowance for Office Cleaning	–	–	10 *s.* per week.
	1 Inspector of Closets	–	–	1 *s.* 9 *d.* per week.
	27 Rural Messengers	–	–	1,100 *l.* per annum.
	Extra Allowances	–	–	17 *s.* per week.
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	78 *l.* per annum.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 1,149 *l.* per annum.			
Blackburn	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	1 Ditto	20 *s.* per week.	1 *s.* 6 *d.*	33 *s.*
	2 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	24 *s.*
	10 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	4 Auxiliary Letter Carriers	–	–	12 *s.* per week.
	1 Ditto	–	–	11 *s.* per week.
	4 Ditto	–	–	8 *s.* per week.
	1 Ditto	–	–	6 *s.* per week.
	8 Rural Messengers	–	–	273 *l.* per annum.
	Extra Allowances	–	–	13 *s.* per week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 66 *l.* per annum.			
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	13 *l.* per annum.

* And after 10 years' service to 26 *s.* † And after 10 years' service to 25 *s.*

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	7,328	774	7,174	114	10,315	905	43,568	- -	1,910	-	2,269	230
Blandford	135	33	314	1	78	13	633	- -	70	-	40	-
Bletchley Station	100	3	21	2	133	5	195	- -	80	-	8	-
Blyth	60	-	-	-	-	5	172	- -	25	-	19	-
Bodmin	130	23	342	-	-	14	668	- -	60	-	41	-
Bognor	75	1	5	-	-	3	187	- -	40	-	15	-
Bolton	250	18	174	9	607	44	2,126	- -	-	-	128	-
Boston	250	30	178	5	378	17	1,263	- -	-	-	21	-
Bourne	60	8	51	-	-	7	267	- -	20	-	12	-
Bournemouth	138	5	43	1	50	11	437	- -	70	-	66	-
Brackley	55	6	48	-	-	6	215	- -	15	-	8	-
Bracknell	60	1	11	-	-	5	225	- -	15	-	12	-
Bradford-on-Avon	60	-	-	-	-	5	181	- -	20	-	9	-
Bradford (Yorkshire)	120	21	182	19	1,497	65	3,593	- -	63	-	249	2
Braintree	90	11	87	-	-	8	278	- -	40	-	15	-
Brandon	100	25	304	-	-	11	404	- -	70	-	24	-
Brecon	87	9	53	-	-	12	470	- -	40	-	24	-
Brentford	110	2	33	-	-	7	372	- -	45	-	24	-
Brentwood	140	18	180	-	-	13	670	-	80	-	34	-
Bridgend	100	17	134	-	-	11	597	- -	80	-	40	-
Bridgenorth	95	15	92	-	-	14	625	- -	45	-	25	-
Bridgewater	230	38	516	4	211	20	1,047	- -	50	-	38	2
Bridport	100	16	156	-	-	12	467	- -	60	-	27	-
Brierley Hill	90	5	52	-		5	280	- -	50	-	23	-
Brigg	60	14	82	-	-	9	416	- -	30	-	25	-
Brighouse	70	2	16	-	-	5	206	- -	30	-	21	-
Brighton	500	17	155	17	1,496	66	2,778	- -	-	-	297	96
Carried forward	10,593	1,112	10,403	172	14,765	1,298	62,340	- -	3,008	-	3,514	330

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*.

Rates and Taxes including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	1,185	73,979	Blandford	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						1 Letter Carrier			13 *s.* per week.
						1 Auxiliary			9 *s.* per week.
						11 Rural Messengers			440 *l.* per annum.
						Extra Allowance			3 *s.* 6 *d.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 114 *l.* per annum.			
–	–	–	–	1,270	Bletchley Station	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
						1 Letter Carrier			16 *s.* per week.
						4 Rural Messengers			133 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 *l.* per annum.			
–	–	–	2	539	Bognor	2 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
						Extra Allowances			6 *s.* 6 *d.* per week.
						1 Rural Messenger			35 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 44 *l.* per annum.			
–	–	–	–	276	Bolton	1 Clerk	110 *l.* a year	5 *l.*	140 *l.*
						2 Clerks	80 *l.* a year	3 *l.*	100 *l.*
–	–	–	–	1,241		5 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*
						15 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						10 Auxiliaries			12 *s.* per week.
						3 Ditto			8 *s.* per week.
–	–	–	–	322		Extra Allowances			21 *s.* per week.
						15 Rural Messengers			676 *l.* per annum.
						1 Sub-Office Letter Carrier at Farnworth	16 *s.* per week	6 *d.*	18 *s.*
–	–	–	95	3,380		Medical Officer, at 8 *s.* 6 *d.* a man, estimated at			21 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 208 *l.* per annum.			
–	–	–	85	2,175	Boston	1 Clerk	80 *l.* per year	3 *l.*	100 *l.*
						4 Sorting Clerks	20 *s.* per week	1 *s.*	30 *s.*
						5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	–	–	410		3 Auxiliary Letter Carriers			7 *s.* per week.
						Extra Allowances			3 *s.* per week.
						9 Rural Messengers			342 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 504 *l.* per annum.			
–	–	–	59	863	Bournemouth	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
						7 Letter Carriers	16 *s.* per week	1 *s.*	21 *s.*
						1 Auxiliary			10 *s.* per week.
						1 Ditto			7 *s.* per week.
–	–	–	–	341		Extra Allowances			5 *s.* per week.
						2 Rural Messengers			70 *l.* per annum.
–	–	–	–	323	Bradford (Yorkshire)	1 First Class Clerk	130 *l.* a year	5 *l.*	180 *l.*
						4 Clerks	100 *l.* a year	4 *l.*	130 *l.*
						5 Sorting Clerks	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						8 Ditto, 2nd Class	20 *s.* per week	1 *s.*	27 *s.*
–	–	–	–	270		1 Inspector of Letter Carriers	80 *l.* a year	5 *l.*	120 *l.*
						1 Head Letter Carrier	20 *s.* per week	6 *d.*	24 *s.**
						29 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.*†
						1 Letter Carrier at fixed wages of			18 *s.* per week.
–	–	–	–	5,706		24 Auxiliaries			12 *s.* per week.
						5 Ditto			8 *s.* per week.
						4 Rural Messengers			281 *l.* per annum.
						Allowance of 3 *s.* a week to each of 15 Auxiliary Stampers.			
–	–	–	–	510		Medical Officer, 8 *s.* 6 *d.* a man, estimated at			33 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 437 *l.* per annum.			
–	–	–	–	902	Brentford	4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary			30 *s.* per week.
						2 Auxiliaries			16 *s.* per week.
						Extra Allowances			2 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 5 *l.* per annum.			
–	–	–	–	674	Brentwood	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
						1 Railway Messenger			15 *s.* per week.
						1 Auxiliary			7 *s.* per week.
–	–	–	–	584		9 Rural Messengers			337 *l.* per annum.
						Extra Allowances			10 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 162 *l.* per annum.			
–	–	–	–	1,104	Bridgewater	4 Clerks	18 *s.* per week	1 *s.*	30 *s.*, senior clerk,
						5 Letter Carriers, &c.	14 *s.* per week	6 *d.*	18 *s.* [to 33 *s.*
–	–	–	–	951		1 Letter Carrier			12 *s.* per week.
						2 Ditto			8 *s.* per week.
						12 Rural Messengers			448 *l.* per annum.
–	–	–	–	882		Extra Allowances			7 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 316 *l.* per annum			
–	–	–	101	2,195	Brierley Hill	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary			9 *s.* per week.
						1 Rural Post Messenger			51 *l.* per annum.
						Weekly Allowances to Sub-Postmasters			65 *l.* per annum.
–	–	–	–	810	Brighouse	3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary Letter Carrier			8 *s.* per week.
						Extra Allowances			1 *s.* 6 *d.* per week.
–	–	–	–	495		1 Rural Messenger			48 *l.* per annum.
						Weekly Allowances to Sub-Postmasters			17 *l.* per annum.
–	–	–	–	613	Brighton	1 First Class Clerk	140 *l.* a year	6 *l.*	180 *l.*
						‡1 Clerk	100 *l.* a year	4 *l.*	140 *l.*
						5 Second Class Clerks	90 *l.* a year	5 *l.*	120 *l.*
						9 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	343		4 Sorters	20 *s.* per week	1 *s.*	26 *s.*
						1 Inspector of Letter Carriers	80 *l.* a year	5 *l.*	120 *l.*
						34 Letter Carriers, &c.	16 *s.* per week	1 *s.*	21 *s.*
						6 Auxiliaries			7 *s.* per week.
–	–	–	178	5,500		2 Auxiliaries			6 *s.* per week.
						17 Auxiliaries			9 *s.* per week.
						Extra Allowances			19 *s.* 6 *d.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 *l.* per annum.			
–	–	–	1,705	106,658		Medical Officer, 8 *s.* 6 *d.* a man, estimated at			28 *l.* per annum.
						2 Rural Messengers			102 *l.* per annum.

* And after 10 years' service to 26 *s.* † And after 10 years' service to 25 *s.*

‡ On a vacancy this Clerkship will be absorbed into the Second Class.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	10,593	1,112	10403	172	14,765	1,298	62,340	- -	3,008	–	3,514	330
Bristol - - - - - -	625	88	1,334	42	3,938	139	7,011	- -	–	–	219	–
Briton Ferry - - - -	45	1	3	–	–	2	86	- -	10	–	9	–
Broadway - - - - -	42	1	7	–	–	6	218	- -	–	–	3	–
Bromley - - - - - -	110	4	36	–	–	7	430	- -	50	–	29	–
Bromsgrove - - - - -	125	8	34	–	–	11	458	- -	55	–	16	–
Brough - - - - - -	60	13	108	–	–	7	300	- -	15	–	18	–
Buckingham - - - - -	85	5	41	–	–	9	328	- -	20	–	15	–
Bungay - - - - - -	70	5	26	–	–	7	273	- -	25	–	11	–
Buntingford - - - - -	55	7	42	–	–	5	250	- -	25	–	7	–
Burnley - - - - -	205	7	76	3	128	14	607	- -	–	–	20	–
Burton-on-Trent - - - -	276	28	246	8	497	27	1,228	- -	–	–	48	1
Bury (Lancashire) - - -	200	10	66	4	203	16	815	- -	–	–	20	60
Bury St. Edmunds - - -	237	41	339	3	216	23	1,167	- -	–	–	17	–
Buxton - - - - - -	120	7	46	–	–	8	309	- -	90	–	43	–
Caistor - - - - - -	40	1	13	–	–	4	133	- -	15		7	–
Calne - - - - - -	70	6	40	–	–	6	254	- -	20	–	11	–
Camborne - - - - -	80	5	41	–	–	7	242	- -	35	–	20	1
Cambridge - - - - -	420	44	402	11	848	28	1,454	- -	–	–	41	115
Camelford - - - - -	30	5	36	–	–	4	122	- -	5	–	8	–
Canterbury - - - - -	279	22	175	3	221	13	994	- -	–	–	34	65
Carried forward - - -	13,767	1,420	13,484	246	20,816	1,641	79,019	- -	3,373	–	4,110	572

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Bristol	1 Chief Clerk	250 *l.* a year	10 *l.*	350 *l.*
						4 First Class Clerks	150 *l.* a year	7 *l.* 10 *s.*	200 *l.*
						13 Second Class Clerks	60 *l.* a year	4 *l.*	80 *l.**
						1 Inspector of Letter Carriers, &c.	110 *l.* a year	7 *l.* 10 *s.*	150 *l.*
–	–	–	1,705	106,658		23 Sorting Clerks	18 *s.* per week	1 *s.*	23 *s.*; by 1 *s.* 6 *d.* to 30 *s.* 6 *d.*
						Extra Allowances			5 *l.* 11 *s.* per wee
–	–	–	555	13,682		51 Letter Carriers, &c.	17 *s.* per week	1 *s.*	23 *s.*
						6 Boy Sorters	10 *s.* per week	1 *s.*	14 *s.*
						2 Auxiliaries			14 *s.* per week.
						11 Auxiliaries			12 *s.* per week.
						7 Ditto			10 *s.* 6 *d.* per week.
–	–	–	–	153		1 Ditto			9 *s.* per week.
						37 Ditto			13 *s.* per week.
						1 Ditto			6 *s.* per week.
						3 Ditto			7 *s.* per week.
–	–	–	–	270		19 Rural Messengers			715 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 841 *l.* per annum.			
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at			37 *l.* per annum.
–	–	–	45	700	Briton Ferry	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
					Bromley	6 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
						1 Auxiliary Letter Carrier			7 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 129 *l.* per annum.			
						Extra Allowance			17 *s.* 6 *d.* per week.
–	–	–	–	688	Bromsgrove	1 Letter Carrier	14 *s.* per week	6 *d.*	18 *s.*
						1 Station Messenger			17 *s.* per week.
						1 Auxiliary			13 *s.* per week.
						1 Ditto			9 *s.* per week.
–	–	–	–	501		7 Rural Messengers			258 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 55 *l.* per annum.			
					Burnley	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						4 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	489		1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						1 Boy Clerk			10 *s.* 6 *d.* per week.
						2 Auxiliaries			11 *s.* per week.
						2 Ditto			8 *s.* per week.
						Extra Allowance			2 *s.* per week.
–	–	–	–	405		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 96 *l.* per annum.			
						6 Rural Messengers			225 *l.* per annum.
					Burton-on-Trent	1 Clerk	100 *l.* per annum	4 *l.*	140 *l.*
						7 Sorting Clerks	18 *s.* per week	1 *s.*	23 *s.*, thence by 1 *s.* 6 *d.* to 33 *s.*†
–	–	–	–	379		7 Letter Carriers, &c.	18 *s.* per week	1 *s.*	22 *s.*
						4 Auxiliaries			8 *s.* per week.
						2 Ditto			6 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 193 *l.* per annum.			
–	–	–	65	1,101		14 Rural Messengers			580 *l.* per annum.
						Extra Allowance			1 *s.* per week.
					Bury (Lancashire)	1 Clerk	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						2 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* per week.
–	–	–	145	2,411		1 Boy Clerk			10 *s.* 6 *d.* per week.
						8 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary			12 *s.* per week.
						1 Ditto			8 *s.* per week.
–	–	–	47	1,411		1 Ditto			7 *s.* per week.
						5 Rural Messengers			200 *l.* per annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 116 *l.* per annum.			
						Extra Allowances			12 *s.* per week.
–	–	–	88	2,064	Bury St. Edmunds	1 Clerk	20 *s.* per week	1 *s.*	35 *s.*
						2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
						2 Sorters	16 *s.* per week	1 *s.*	20 *s.*
						3 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
–	–	–	–	608		1 Stamper	12 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary			12 *s.* per week.
						16 Rural Messengers			638 *l.* per annum.
						Extra Allowance			5 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 228 *l.* per annum.			
					Buxton	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	208		1 Auxiliary			11 *s.* per week.
						1 Ditto			9 *s.* per week.
						4 Rural Messengers			128 *l.* per annum.
						2 Summer Auxiliaries			7 *s.* per week each.
–	–	–	–	395		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 23 *l.* per annum.			
						Extra Allowances			4 *s.*
					Cambridge	1 First Class Clerk	120 *l.* a year	5 *l.*	160 *l.*
						2 Second Class Clerks	90 *l.* a year	4 *l.*	110 *l.*
						4 Sorting Clerks	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	419		3 Sorting Clerks	18 *s.* per week	1 *s.*	25 *s.*
						13 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						12 Rural Messengers			510 *l.* per annum.
						1 Auxiliary			9 *s.* per week.
–	–	–	95	3,375		1 Ditto			7 *s.* 6 *d.* per week.
						1 Ditto			6 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 183 *l.* per annum.			
						Medical Officer	8 *s.* 6 *d.* a head		14 *l.* per annum.
						Extra Allowances			21 *s.* per week.
–	–	–	–	201	Canterbury	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
						1 Ditto	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						1 Sorting Clerk	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						6 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	–	52	1,820		1 Auxiliary			7 *s.* 8 *d.* per week.
						1 Ditto			12 *s.* per week.
						5 Rural Messengers			238 *l.* per annum.
						Extra Allowances			4 *s.* 6 *d.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 404 *l.* per annum.			
–	–	–	2,797	137,938					

* Thence by 5 *l.* to 120 *l.*, with further advance by 5 *l.* to 150 *l.* for three senior men.

† The two present Senior Sorting Clerks to rise to 36 *s.*

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	13,767	1,420	13,484	246	20,816	1,641	79,019	- -	3,373	–	4,110	572
Cardiff - - - - - -	400	36	351	16	1,155	34	1,843	- -	–	–	49	4
Cardigan - - - - -	70	9	63	–	–	5	233	- -	40	–	12	–
Carlisle - - - - - -	405	61	459	16	1,087	41	2,629	- -	–	–	63	1
Carmarthen - - - - -	209	48	481	2	164	25	1,366	- -	–	–	40	–
Carnarvon - - - - -	350	44	474	1	66	16	978	- -	30	–	53	–
Carnforth - - - - -	130	40	405	2	122	15	1,037	- -	92	–	61	–
Catterick - - - - -	30	2	12	–	–	3	113	- -	10	–	3	–
Chard - - - - - -	80	11	62	–	–	7	338	- -	30	–	16	–
Chatham - - - - -	230	6	59	2	172	11	609	- -	35	–	36	–
Chathill - - - - - -	40	8	45	–	–	3	150	- -	10	–	6	–
Chelmsford - - - - -	250	52	564	2	125	27	1,477	- -	40	–	32	–
Cheltenham - - - - -	425	22	222	13	885	51	1,945	- -	–	–	80	95
Carried forward - -	16,386	1,759	16,681	300	24,592	1,879	91,737	- -	3,660	–	4,561	672

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	2,797	137,938	Cardiff	1 First Class Clerk	140 *l.* a year	6 *l.*	180 *l.*
						3 Second Class Clerks	90 *l.* a year	4 *l.*	110 *l.*
						4 Sorting Clerks	26 *s.* per week	1 *s.* 6 *d.*	34 *s.* per week.*
						6 Ditto	18 *s.* per week	1 *s.*	25 *s.* per week.
–	–	–	180	3,982		1 Clerk at East Bute Docks (Branch Office)	–	–	18 *s.*
						16 Letter Carriers and Stampers	16 *s.* per week	1 *s.*	20 *s.*
						3 Auxiliaries	–	–	14 *s.* per week.
						1 Auxiliary Sorter	–	–	10 *s.* per week.
						1 Ditto ditto	–	–	8 *s.* per week.
						Weekly Allowance to Sub-Postmasters and others for Delivery, &c., 358 *l.* p' ann			
						Extra Allowances	–	–	16*s.* 6*d.* p' week.
–	–	–	418			13 Rural Messengers	–	–	541 *l.* per unn
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	15 *l.* per annum.
					Carlisle	1 First Class Clerk	140 *l.* a year	6 *l.*	180 *l.*
						2 Clerks	36 *s.* per week	2 *s.*	44 *s.*
						5 Sorting Clerks	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						7 Ditto, ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
–	–	–	120	4,764		11 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						1 Auxiliary	–	–	16 *s.* per week.
						1 Auxiliary	–	–	10 *s.* per week.
						1 Ditto	–	–	18 *s.* per week.†
						27 Rural Messengers	–	–	1,109 *l.* p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 913 *l.* per ann.			
–	–	–	65	2,325		Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	14 *l.* per annum.
					Carmarthen	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
						1 Ditto	20 *s.* per week	1 *s.*	30 *s.*
						5 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary	–	–	14 *s.* per week.
						1 Ditto	–	–	8 *s.* per week.
–	–	–	51	2,002		Extra Allowances	–	–	3 *s.* a week.
						18 Rural Messengers	–	–	645 *l.* per ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 446 *l.* p' ann.			
					Carnarvon	1 Clerk	20 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						1 Sorter	16 *s.* per week	1 *s.*	21 *s.*
						4 Letter Carriers	14 *s.*	1 *s.*	18 *s.* per week.
–	–	–	16	1,863		1 Ditto, each	–	–	6 *s.* per week.
						10 Rural Messengers	–	–	381 *l.* p' annum.
						Extra Allowances	–	–	2 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 364 *l.* p' ann.			
					Carnforth	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*
						1 Porter, &c.	–	–	20 *s.* per week.
–	–	–	–	168		1 Letter Carrier	–	–	18 *s.* per week.
						13 Rural Messengers	–	–	547 *l.* p' annum.
						Extra Allowances	–	–	3 *s.* per week.
						Weekly Allowance to Sub-Postmasters, &c., for Delivery, &c., 384 *l.* p' annum.			
					Chatham	2 Clerks	20 *s.* per week	1 *s.*	25 *s.* ‡
						1 Sorter	17 *s.* per week	1 *s.*	21 *s.*
–	–	–	–	526		8 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary	–	–	18 *s.* per week.
						Extra Allowances	–	–	5 *s.* per week.
						1 Rural Messenger	–	–	33 *l.* p' annum.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 64 *l.* p' ann.			
–	–	–	115	1,256	Chelmsford	1 Clerk	27 *s.* per week	1 *s.*	35 *s.*
						1 Ditto	20 *s.* per week	1 *s.*	30 *s.*
						3 Sorters	18 *s.* per week	1 *s.*	22 *s.*
						2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						2 Station Messengers	14 *s.* per week	1 *s.*	18 *s.* per week.
						2 Ditto	–	–	12 *s.* per week.
–	–	–	–	251		1 Ditto	–	–	10 *s.* per week.
						Extra Allowances	–	–	6 *s.* per week.
						17 Rural Messengers	–	–	628 *l.* per ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 416 *l.* p' ann.			
					Cheltenham	1 Clerk	140 *l.* a year	6 *l.*	180 *l.*
						2 Clerks	90 *l.* a year	4 *l.*	110 *l.*
–	–	–	60	2,548		4 Sorting Clerks	26 *s.* per week	1 *s.* 6 *d.*	34 *s.* per week.§
						1 Temporary Clerk	–	–	20 *s.* per week.
						4 Sorting Clerks	18 *s.* per week	1 *s.*	25 *s.*
						20 Letter Carriers, Stampers, &c.,	16 *s.* per week	1 *s.*	20 *s.*
						3 Letter Carriers	–	–	14 *s.* per week.
						9 Auxiliaries	–	–	7 *s.* per week.
						19 Rural Messengers	–	–	769 *l.* per ann.
–	–	–	100	3,752		Extra Allowances	–	–	2*l.* 8*s.* 6*d.* p' wk.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 82 *l.* p' ann.			
						Ditto to Stampers, in lieu of uniform (two, at 2 *s.* a week each).			
						Ditto to Auxiliary Letter Carrier (one at 3 *s.* a week).			
						1 Medical Officer, at 8 *s.* 6 *d.* a man, estimated at 36 *l.* a year.			
–	–	–	3,504	161,793					

*Half Salary of 1 Clerk charged to Telegraphs. † Half charged to Telegraphs.
‡ Thence by 1 *s.* 6 *d.* to 33 *s.*
§ Two-thirds of Wages of 1 Clerk charged to Telegraphs.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	16,386	1,759	16,681	300	24,592	1,879	91,737	- -	3,660	-	4,561	672
Chepstow	80	9	68	-	-	10	393	- -	40	-	18	-
Chertsey	90	5	43	-	-	9	321	- -	30	-	15	-
Chester	430	31	279	16	1,083	34	1,728	- -	-	-	41	-
Chester-le-Street	50	4	22	-	-	7	295	- -	25	-	42	-
Chesterfield	250	35	234	6	427	16	1,437	- -	-	-	15	-
Chichester	185	18	124	2	125	16	706	-	70	-	8	-
Chigwell Road	50	3	26	-	-	10	291	- -	-	-	3	-
Chippenham	150	26	289	2	148	22	996	- -	-	-	26	-
Chipping Norton	60	4	41	-	-	6	233	- -	30	-	15	-
Chipping Sodbury	45	3	26	-	-	6	183	- -	10	-	6	-
Chislehurst	90	7	100	-	-	11	545	- -	40	-	27	-
Chorley	90	12	82	-	-	9	359	- -	45	-	26	-
Christchurch	45	3	15	-	-	5	209	- -	-	-	15	-
Chumleigh	40	7	93	-	-	8	383	- -	10	-	9	-
Cirencester	120	10	60	1	86	13	512	-	40	-	25	-
Clevedon	100	3	35	-	-	6	272	- -	50	-	23	-
Clitheroe	75	9	53	-	-	6	217	- -	30	-	14	-
Cobham	50	2	9	-	-	4	178	- -	15	-	7	-
Cockermouth	80	5	36	-	-	8	347	- -	45	-	16	-
Colchester	281	53	583	5	374	25	1,378	- -	-	-	48	-
Coleford	60	6	32	-	-	7	229	- -	20	-	13	-
Carried forward	18,807	2,014	18,931	332	26,835	2,117	102,949	- -	4,160	-	4,973	672

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	3,504	161,793	Chepstow	1 Letter Carrier	12 *s.* a week	6 *d.*	16 *s.*
						1 Ditto	–	–	14 *s.* per week.
						1 Ditto	–	–	7 *s.* per week.
–	–	–	–	599		Extra Allowance	–	–	3 *s.* 6 *d.* per wk.
						7 Rural Messengers	–	–	286 *l.* per ann.
					Chester	1 Clerk	140 *l.* a year	6 *l.*	180 *l.*
						4 Clerks	90 *l.* a year	4 *l.*	110 *l.*
–	–	–	–	499		8 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						2 Temporary Clerks, at 10 *s.* each.			
						13 Letter Carriers, &c.	16 *s.* per week	1 *s.*	21 *s.*
–	–	–	219	3,780		19 Rural Messengers	–	–	761 *l.* per ann.
						2 Auxiliary Letter Carriers	–	–	9 *s.* per week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 216 *l.* p' ann.			
						Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	17 *l.* per ann.
–	–	–	–	434		Extra Allowances	–	–	10 *s.* per week.
					Chesterfield	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
						5 Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	–	100	2,463		6 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
						2 Auxiliary Letter Carriers	–	–	8 *s.* per week.
						Extra Allowances	–	–	8 *s.* per week.
						8 Rural Messengers	–	–	426 *l.* per ann.
–	–	–	60	1,278		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 638 *l.* p' ann.			
					Chichester	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	370		1 Auxiliary Letter Carrier	–	–	14 *s.* 6 *d.* p' wk.
						1 Ditto ditto	–	–	7 *s.* per week.
						11 Rural Messengers	–	–	407 *l.* per ann.
						Extra Allowances	–	–	1 *s.* 6 *d.* p' week.
–	–	–	50	1,659		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 99 *l.* p' ann.			
					Chigwell Road	3 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						1 Ditto (Chigwell Row)	14 *s.* per week	6 *d.*	18 *s.*
–	–	–	–	379		1 Letter Carrier	–	–	14 *s.* per week.
						1 Auxiliary	–	–	8 *s.* por week.
						4 Ditto	–	–	6 *s.* per week.
					Chippenham	2 Clerks	20 *s.* per week	1 *s.*	33 *s.*
						2 Stampers, &c.	16 *s.* per week	6 *d.*	20 *s.*
–	–	–	–	270		2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
						2 Auxiliaries	–	–	10 *s.* 6 *d.* per wk.
						1 Ditto	–	–	10 *s.* per week.
–	–	–	–	802		1 Ditto	–	–	13 *s.* per week.
						1 Ditto	–	–	7 *s.* per week.
						Extra Allowances	–	–	3 *s.* per week.
–	–	–	–	602		13 Rural Messengers	–	–	489 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 179 *l.* p' ann.			
					Chislehurst	3 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
						1 Auxiliary	–	–	18 *s.* per week.
–	–	–	–	284		1 Ditto	–	–	13 *s.* per week.
						3 Ditto	–	–	12 *s.* per week.
						1 Ditto	–	–	10 *s.* per week.
–	–	–	–	535		Extra Allowance	–	–	3 *s.* 6 *d.* p' wk.
						2 Rural Meesengers	–	–	55 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 166 *l.* per ann.			
					Chorley	2 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	7 *s.* per week.
–	–	–	40	883		Extra Allowance	–	–	1 *s.* per week.
						6 Rural Messengers	–	–	224 *l.* per ann.
						Weekly Allowances to Sub-Postmasters for Delivery, &c., 37 *l.* per ann.			
					Cirencester	1 Clerk	20 *s.* per week	1 *s.*	33 *s.*
						3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	389		1 Auxiliary	–	–	7 *s.* per week.
						9 Rural Post Letter Carriers	–	–	342 *l.* per ann.
						Extra Allowances	–	–	1 *s.* per week.
–	–	–	–	259		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 37 *l.* p' ann.			
					Clitheroe	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
						1 Ditto	–	–	8 *s.* per week.
–	–	–	–	524		3 Rural Messengers	–	–	113 *l.* per ann.
						Extra Allowances	–	–	1 *s.* per week.
					Colchester	1 Clerk	100 *l.* a year	5 *l.*	130 *l.*
						4 Clerks	20 *s.* per week	1 *s.* 6 *d.*	30 *s.*
–	–	–	85	2,749		3 Sorters	16 *s.* per week	1 *s.*	20 *s.*
						5 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
						1 Bag Collector	14 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	354		1 Auxiliary	–	–	14 *s.* per week.
						1 Ditto	–	–	7 *s.* per week.
						Extra Allowances, &c.	–	–	14 *s* per week.
						14 Rural Post Letter Carriers	–	–	468 *l.* per ann.
–	–	–	4,058	181,385		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 412 *l.* p' ann.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	18,807	2,014	18,931	332	26,835	2,117	102,949	–	4,160	–	4,973	672
Colne	70	3	17	–	–	4	155	–	15	–	12	–
Congleton	80	5	44	–	–	7	321	–	60	–	21	–
Conway	85	21	388	–	–	16	722	–	50	–	76	20
Corwen	80	16	131	–	–	6	281	–	50	–	17	–
Coventry	250	16	145	7	479	23	1,062	–	–	–	63	–
Cowbridge	50	5	33	–	–	6	254	–	25	–	10	–
Cowes	130	3	38	–	–	4	161	–	60	–	28	–
Crawley *	76	12	93	–	–	9	462	–	30	–	19	–
Crediton	120	20	254	–	–	13	802	–	50	–	24	–
Crewe	140	7	54	8	634	17	787	–	–	–	29	–
Crewkerne	70	7	88	–	–	5	151	–	25	–	13	–
Crickhowell	50	3	9	–	–	6	177	–	10	–	7	–
Cricklade	30	4	23	–	–	3	105	–	–	–	5	–
Croydon	343	19	181	10	607	51	2,379	–	–	–	63	141
Cullompton	90	9	123	–	–	10	356	–	30	–	14	–
Darlington	417	61	532	12	1,005	29	1,948	–	–	–	82	–
Carried forward	20,888	2,225	21,084	369	29,560	2,326	113,072	–	4,565	–	5,456	833

* Including 1 *l.* compensation.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmaster for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	4,058	181,385	Colne	1 Letter Carrier	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary	–	–	11 *s.* per week.
						1 Ditto	–	–	7 *s.* 6 *d.* p' week.
						1 Rural Post Messenger	–	–	34 *l.* per ann.
–	–	–	–	269		Extra Allowances	–	–	1 *s.* per week.
						Sub-Office Weekly Allowances	–	–	31 *l.* per ann.
					Congleton	2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
–	–	–	–	526		5 Rural Post Messengers	–	–	203 *l.* per ann.
						Extra Allowances	–	–	2 *s.* 6 *d.* p' week.
						Sub-Office Weekly Allowances	–	–	27 *l.* per ann.
–	–		–	1,341	Conway	2 Sub-Office Letter Carriers	14 *s.* per week	1 *s.*	18 *s.* per week.
						1 Auxiliary	–	–	11 *s.* per week.
						1 Ditto	–	–	10 *s.* per week.
–	–	–	–	559		Extra Allowances	–	–	1 *s.* 6 *d.* p' week.
						Extra Allowances from 1 June to 31 October	–	–	4 *s.* 6 *d.* p' week.
						12 Rural Messengers	–	–	420 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 260 *l.* p' ann.			
–	–	–	80	2,079	Coventry	1 Clerk	100 *l.* a year	5 *l.*	140 *l.*
						1 Ditto	80 *l.* a year	3 *l.*	100 *l.*
–	–	–	–	372		*5 Clerks	20 *s.* per week	1 *s.*	25 *s.*; thence by 1 *s.* 6 *d.* to 33 *s.*
						7 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary	–	–	9 *s.* per week.
						1 Ditto	–	–	7 *s.* per week.
						1 Ditto	–	–	6 *s.* per week.
–	–	–	–	417		3 Letter Carriers	–	–	14 *s.* per week.
						10 Rural Post Letter Carriers	–	–	417 *l.* per ann.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 137 *l.* p' ann.			
–	–	–	–	680	Crewe	1 Clerk	130 *l.* a year	5 *l.*	160 *l.*
						2 Ditto	90 *l.* a year	4 *l.*	110 *s.*
						5 Sorting Clerks	20 *s.* per week	1 *s.*	24 *s.*†
						8 Letter Carriers	16 *s.* per week	1 *s.*	22 *s.*
–	–	–	–	1,250		2 Auxiliaries	–	–	14 *s.* per week.
						2 Ditto	–	–	12 *s.* per week.
						1 Ditto	–	–	9 *s.* per week.
						Extra Allowances	–	–	17 *s.* per week.
						4 Rural Post Letter Carriers	–	–	160 *l.* per annum.
–	–	–	20	1,664		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 70 *l.* p' ann.			
					Croydon	1 Clerk	100 *l.* a year	5 *l.*	140 *l.*
						4 Sorting Clerks	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*‡
–	–	–	–	347		4 Sorting Clerks, Lower Sec.	18 *s.* per week	1 *s.*	25 *s.*
						1 Inspector of Letter Carriers	20 *s.* per week	1 *s.*	25 *s.*
						24 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						2 Stampers	18 *s.* per week	1 *s.*	22 *s.*§
						Extra Allowances	–	–	6 *s.* per week.
–	–	–	–	253		2 Auxiliaries	–	–	14 *s.* per week.
						8 Ditto	–	–	7 *s.* per week.
						4 Railway Messengers	–	–	12 *s.* per week.
						2 Ditto – ditto	–	–	10 *s.* per week.
						8 Rural Messengers	–	–	312 *l.* per ann.
–	–	–	–	163		1 Medical Officer, at 8 *s.* 6 *d.* a man	–	–	Estimated 21 *l.*
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 218 *l.* p' ann.			
					Darlington	1 Clerk	140 *l.* a year	6 *l.*	180 *l.*
–	–	–	100	3,814		2 Clerks	100 *l.* a year	5 *l.*	130 *l.*
						4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						5 Sorting Clerks, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
						10 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
						1 Auxiliary Letter Carrier	–	–	12 *s.* per week.
–	–	–	–	613		2 Ditto – ditto	–	–	14 *s.* per week.
						1 Ditto – ditto	–	–	11 *s.* per week.
						1 Auxiliary	–	–	8 *s.* per week.
						Extra Allowances	–	–	9 *s.* 6 *d.* p' week.
						14 Rural Post Letter Carriers	–	–	584 *l.* per ann.
–	–	–	114	4,098		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 664 *l.* p' ann.			
–	–	–	4,372	199,830					

* Half wages of 1 Clerk charged to Telegraph.

† Thence by 1 *s.* 6 *d.* to 30 *s.*

‡ 20 *l.* a year of 1 of these Clerks to Telegraph Account.

§ 2 *s.* a week of the Stampers' wages charged to Telegraph Account.

POST OFFICE--(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officer.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.	£.	£.	£.	£.	£.	£.	£.
Brought forward - -	20,888	2,225	21,084	369	29,560	2,326	113,072	- -	4,565	-	5,456	833
Dartford - - - - -	130	15	117	-	-	9	580	- -	65	-	28	-
Dartmouth - - - - -	90	3	23	-	-	4	161	- -	45	-	17	-
Darwen - - - - -	80	-	-	-	-	5	161	- -	25	-	21	-
Daventry - - - - -	60	9	73	-	-	6	261	- -	38	-	11	-
Dawlish - - - - -	70	1	3	-	-	3	124	- -	35	-	16	-
Deal - - - - - -	130	4	40	-	-	6	224	- -	70	-	30	-
Derby - - - - - -	350	77	519	32	2,195	40	2,766	- -	-	-	246	1
Dereham - - - - -	100	28	251	-	-	18	763	- -	60	-	23	-
Devizes - - - - -	110	14	120	-	-	9	352	- -	65	-	32	-
Devonport - - - -	320	9	113	8	449	19	677	- -	-	-	31	111
Dewsbury - - - -	110	7	60	2	104	20	771	- -	-	-	68	-
Diss - - - - - -	60	6	42	-	-	5	211	- -	20	-	12	-
Doncaster - - - -	210	25	171	5	340	17	1,004	- -	-	-	25	80
Dorchester (Dorset) - - -	185	32	237	1	57	20	855	- -	70	-	20	-
Dorking - - - - -	140	13	161	1	60	11	627	- -	70	-	12	-
Dover - - - - - -	300	10	103	6	508	13	677	- -	18	-	41	11
Carried forward - - -	23,333	2,478	23,117	424	33,273	2,531	123,286	- -	5,146	-	6,089	1,036

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

ates nd axes, uding ater Fire rance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.
£.	£.	£.	£.	£.
-	-	- -	4,372	199,830
-	-	- -	-	920
-	-	- -	- -	336
-	-	- -	- -	287
-	-	- -	- -	443
-	-	- -	- -	248
-	-	- -	- -	494
-	-	- -	245	6,322
-	-	- -	- -	1,197
-	-	- -	- -	679
-	-	- -	50	1,751
-	-	- -	- -	1,113
-	-	- -	- -	345
-	-	- -	33	1,863
-	-	- -	60	1,484
-	-	- -	55	1,125
-	-	- -	50	1,708
-	-	- -	4,865	220,145

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Dartford - -	3 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary - - -	- - -	- -	7 *s.* 6 *d.* p' week.
	Extra Allowances - -	- - -	- -	5 *s.* 6 *d.* p' week.
	5 Rural Post Messengers -	- - -	- -	276 *l.* p' annum.
	Weekly Allowances to Sub-Postmasters -		- -	147 *l.* p' annum.
Darwen - -	2 Letter Carriers - -	14 *s.*	6 *d.*	18 *s.* per week.
	2 Auxiliary ditto - -	- - -	- -	8 *s.* per week.
	Extra Allowances - -	- - -	- -	1 *s.* 6 *d.* p' week.
	1 Rural Post Letter Carrier	- - -	- -	27 *l.* per annum.
Derby - -	1 Clerk - - - - -	140 *l.* a year -	6 *l.*	180 *l.*
	5 Clerks - - - -	100 *l.* a year -	5 *l.*	130 *l.*
	7 Sorting Clerks, 1st Section	27 *s.* 6 *d.* p'week	1 *s.* 6 *d.*	35 *s.*
	13 Sorting Clerks, 2nd ditto -	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
	5 Provincial Sorting Clerks -	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.**
	1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
	18 Letter Carriers, &c. -	17 *s.* per week	1 *s.*	21 *s.*
	10 Porters - - - -	- - -	- -	8 *s.* per week.
	Extra Allowances - -	- - -	- -	46 *s.* per week.
	11 Rural Post Letter Carriers	- - -	- -	440 *l.* per ann.
	Medical Officer, 8 *s.* 6 *d.* a man, estimated at -		- -	29 *l.* per ann.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 998 *l.* p' ann.			
Devonport -	1 Clerk - - - - -	90 *l.* per year -	4 *l.*	110 *l.*
	1 Ditto - - - - -	20 *s.* per week	1 *s.*	33 *s.*
	4 Clerks - - - -	20 *s.* per week	1 *s.*	30 *s.*
	1 Temporary Clerk - -	- - -	- -	20 *s.* per week.
	7 Letter Carriers, &c. -	16 *s.* per week	6 *d.*	20 *s.*
	3 Auxiliaries - - -	- - -	- -	12 *s.*
	4 Ditto - - - -	- - -	- -	6 *s.* per week.
	1 Auxiliary - - -	- - -	- -	7 *s.* per week.
	1 Ship Letter Carrier - -	- - -	- -	16 *s.* per week.
	3 Rural Post Letter Carriers	- - -	- -	107 *l.* a year.
	Extra Allowances - -	- - -	- -	8 *s.* 6 *d.* p' week.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 13 *l.* a year.			
	Medical Officer, 8 *s.* 6 *d.* a man, estimated -		- -	8 *l.* per annum.
Dewsbury - -	1 Clerk - - - - -	20 *s.* per week	1 *s.* 6 *d.*	35 *s.*
	Allowance to Postmaster of 10 *s.* 6 *d.* a week for Boy Clerk.			
	2 Sorters - - - -	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
	4 Letter Carriers, &c. -	16 *s.* per week	1 *s.*	20 *s.*
	5 Ditto - - - - -	- - -	- -	12 *s.* per week.
	4 Ditto - - - - -	- - -	- -	8 *s.* per week.
	5 Rural Post Letter Carriers	- - -	- -	189 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 29 *l.* p' year.			
Doncaster - -	1 Clerk - - - - -	90 *l.* per year	4 *l.*	110 *l.*
	4 Sorting Clerks - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	5 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary Letter Carrier -	- - -	- -	12 *s.* per week.
	1 Ditto - - - - -	- - -	- -	10 *s.* per week.
	1 Auxiliary Letter Carrier -	- - -	- -	7 *s.* per week.
	Extra Allowances - -	- - -	- -	4 *s.* 6 *d.* p' week.
	9 Rural Post Letter Carriers	- - -	- -	447 *l.* a year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 230 *l.* p' year.			
Dorchester -	1 Clerk - - - - -	20 *s.* per week	1 *s.*	30 *s.*
	6 Letter Carriers - -	12 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary - - -	- - -	- -	10 *s.* per week.
	13 Rural Post Messengers -	- - -	- -	448 *l.* per year.
	Allowances to Sub-Postmasters, &c. - -		- -	138 *l.* per year.
	Extra Allowance - -	- - -	- -	5 *s.* per week.
Dorking - -	1 Clerk - - - - -	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	3 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary Letter Carrier -	- - -	- -	6 *s.*
	7 Rural Post Letter Carriers	- - -	- -	297 *l.* per ann.
	Weekly Allowances to Sub-Postmasters for Delivery, &c., 166 *l.* per year.			
	Extra Allowances - -	- - -	- -	11 *s.* per week.
Dover - -	1 Clerk - - - - -	110 *l.* per year	5 *l.*	130 *l.*
	1 Ditto - - - - -	80 *l.* per year	3 *l.*	100 *l.*
	4 Sorting Clerks - -	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
	7 Letter Carriers, &c. -	16 *s.* per week	1 *s.*	20 *s.*†
	1 Auxiliary Letter Carrier -	- - -	- -	9 *s.* per week.
	1 Ditto - - - - -	- - -	- -	11 *s.* per week.
	1 Ditto - - - - -	- - -	- -	10 *s.*
	Extra Allowances - -	- - -	- -	4 *s.*
	3 Rural Post Letter Carriers	- - -	- -	94 *l.* per year.
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 134 *l.* p' year.			

* With Trip Allowance of 3 *s.* each.

† One Letter Carrier to retain present special wages of 21 *s.* a week.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	23,333	2,478	23,117	424	33,273	2,531	123,286	- -	5,146	–	6,089	1,036
Dowlais - - - - -	80	–	–	–	–	3	114	- -	25	–	11	–
Downham - - - - -	80	10	71	–	–	8	344	- -	30	–	15	–
Driffield - - - - -	70	8	40	–	–	8	306	- -	15	–	20	–
Droitwich - - - - -	60	3	17	–	–	10	374	- -	25	–	12	–
Dudley - - - - -	205	12	137	2	117	10	683	- -	61	–	20	–
Dunstable - - - - -	70	7	76	–	–	7	313	- -	20	–	13	–
Durham - - - - - -	230	28	239	5	284	16	1,143	- -	–	–	40	–
Dursley - - - - -	60	5	42	–	–	6	195	- -	30	–	4	–
Easingwold - - - - -	65	11	69	–	–	4	207	- -	10	–	8	–
Eastbourne - - - - -	155	5	31	–	–	8	419	- -	90	–	6	–
East Grinstead - - - -	70	9	39	–	–	8	443	- -	40	–	17	–
Eccleshall - - - - -	40	3	11	–	–	7	231	- -	15	–	6	–
Edenbridge - - - - -	95	8	70	–	–	7	359	- -	35	–	13	–
Edgware - - - - -	45	–	–	–	–	2	78	- -	–	–	3	–
Ely - - - - - -	100	12	97	–	–	12	480	- -	60	–	23	–
Emsworth - - - - -	60	4	26	–	–	4	194	- -	30	–	7	–
Enfield - - - - - -	70	1	6	–	–	10	351	- -	25	–	12	–
Enstone - - - - - -	30	4	39	–	–	4	158	- -	–	–	8	–
Epping - - - - - -	60	1	4	–	–	5	192	- -	25	–	8	–
Epsom - - - - - -	100	6	76	1	50	10	504	- -	–	–	41	–
Esher - - - - - -	50	1	4	–	–	5	187	- -	20	–	12	–
Evesham - - - - -	100	6	32	–	–	7	270	- -	40	–	20	–
Exeter - - - - - -	*650	40	466	20	1,415	44	2,156	- -	–	–	81	102
Exmouth - - - - -	90	4	64	–	–	5	273	- -	35	–	25	–
Eye - - - - - -	45	4	34	–	–	5	192	- -	–	–	7	–
Fakenham - - - - -	90	9	49	–	–	10	386	- -	40	–	16	–
Falmouth - - - - -	205	5	39	1	74	7	257	- -	90	–	9	–
Fareham (Hants) - - -	100	8	62	–	–	10	398	- -	60	–	27	–
Faringdon - - - - -	120	14	151	–	–	12	156	- -	65	–	24	–
Farnborough Station - -	185	17	362	2	102	13	666	- -	85	–	103	–
Farnham (Surrey) - - -	120	12	64	–	–	11	605	- -	80	–	27	–
Faversham - - - - -	100	9	40	–	–	7	367	- -	50	–	25	–
Fence Houses - - - - -	130	15	164	–	–	6	373	- -	75	–	32	–
Ferry Hill - - - - -	85	21	161	–	–	6	568	- -	55	–	36	–
Flint - - - - - -	90	23	252	–	–	13	785	- -	60	–	49	–
Folkingham - - - - -	60	7	65	–	–	5	214	- -	–	–	8	–
Folkestone - - - - -	221	6	103	2	211	14	648	- -	60	–	52	50
Carried forward - - -	27,519	2,816	26,319	457	35,526	2,860	139,175	- -	6,497	–	6,929	1,188.

* To present holder only.

POST OFFICE.—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Town.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	4,865	220,145	Dowlais	2 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary	– – –	– –	9 *s.* per week.
–	–	–	–	230	Dudley	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
–	–	–	–	540		1 Ditto	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
–	–	–	–	451		4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	–	–	488		1 Auxiliary	– – –	– –	8 *s.* per week.
–	–	–	55	1,278	Durham	1 Ditto	– – –	– –	7 *s.* per week.
–	–	–	–	492		1 Ditto	– – –	– –	6 *s.* per week.
–	–	–	97	2,033		Extra Allowances	– – –	– –	6 *s.* per week.
–	–	–	–	331		3 Rural Post Letter Carriers	– – –	– –	122 *l.* per year.
–	–	–	–	359		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 299 *l.* p' year.			
–	–	–	37	738	Eastbourne	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
–	–	–	–	609		3 Clerks	20 *s.* per week	1 *s.*	25 *s.*; thence by 1 *s.* 6*d.* to 30 *s.*
–	–	–	–	303		1 Temporary Clerk	– –	– –	10 *s.* per week.
–	–	–	–	572	Enfield	4 Letter Carriers	18 *s.* per week	1 *s.*	20 *s.*
–	–	–	–	126		1 Auxiliary ditto	– –	– –	9 *s.* per week.
–	–	–	–	760		1 Ditto	– –	– –	21 *s.* per week.
–	–	–	–	317		10 Rural Post Letter Carriers	– –	– –	455 *l.* per year.
–	–	–	–	464		Extra Allowances	– –	– –	7 *s.* 6 *d.* p' week.
–	–	–	–	235		Weekly Allowances to Sub-Postmasters	– –	– –	390 *l.* per year.
–	–	–	–	289	Epsom	1 Clerk on Scale	18 *s.* per week	1 *s.*	25*s.*
–	–	–	43	814		3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	273		1 Auxiliary	– –	– –	9 *s.* per week.
–	–	–	–	462		Extra Allowances	– –	– –	4 *s.* 6 *d.* p' week.
–	–	–	217	5,087		6 Rural Post Messengers	– –	– –	229 *l.* p' annum.
–	–	–	–	487		Sub-Office Allowances	– –	– –	92 *l.* p' annum.
–	–	–	–	278	Exeter	1 Chief Clerk	140 *l.* per year	6 *l.*	189 *l.*
–	–	–	–	581		3 First Class Clerks	100 *l.* per year	5 *l.*	130 *l.*
–	–	–	56	730		6 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	647		9 Ditto, 2nd Section	18 *s.* per week	1 *s.*	25 *s.*
–	–	–	–	816		1 Letter Carrier	22 *s.* per week	6 *d.*	26 *s.*
–	–	–	23	1,526		15 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
–	–	–	–	896		8 Auxiliaries	– –	– –	12 *s.* per week.
–	–	–	–	582		6 Ditto	– –	– –	7 *s.* per week.
–	–	–	–	774		14 Rural Post Letter Carriers	– –	– –	534 *l.* per year.
–	–	–	–	905		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 497 *l.* p' year.			
–	–	–	–	1,236		Medical Officer, 8 *s.* 6 *d.* a man, estimated at	– –	– –	22 *l.* per year.
–	–	–	–	347		Extra Allowances	– –	– –	8 *s.* per week.
–	–	–	36	1,381	Falmouth	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						1 Ditto	– –	– –	7 *s.* per week
						Extra Allowances	– –	– –	9 *s.* 6 *d.* p'week.
						3 Rural Post Letter Carriers	– –	– –	107 *l.* per year.
					Farnborough Station.	2 Clerks	18 *s.* per week	1 *s.*	30 *s.*
						2 Letter Carriers	– –	– –	16 *s.* per week.
						1 Auxiliary ditto	– –	– –	7*s.* per week.
						10 Rural Post Letter Carriers	– –	– –	377 *l.* a year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 170 *l.* p' year.			
						Extra Allowances	– –	– –	7 *s.* per week.
					Faversham	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						5 Rural Post Messengers	– –	– –	196 *l.* per year.
						Sub-Office Allowances	– –	– –	91 *l.* per year.
					Folkestone	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*†
						Half-wages of one clerk on Telegraph Establishment.	22 *s.* per week	1 *s.*	27 *s.*
						1 Sorter and Stamper	17 *s.* per week	1 *s.*	21 *s.*
						4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier	– –	– –	12 *s.* per week.
						1 Ditto	– –	– –	6 *s.* per week.
						2 Auxiliary Letter Carriers	– –	– –	7 *s.* per week.‡
						Extra Allowances	– –	– –	17 *s.* 6*d.* p' wk.
						Ditto	– –	– –	4 *s.* per week.§
						5 Rural Post Letter Carriers	– –	– –	159 *l.* per year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 125 *l.* p' year.			
–	–	–	5,429	248,582					

* From 1 July to 31 October each year. † The first clerk rises to 33 *s.*
‡ One of these from 1st July to 31st October only.
§ For July, August, September, and October.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmaster.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.				
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	27,519	2,816	26,319	457	35,526	2,860	139,175	- -	6,497	-	6,929	1,188
Frome - - - - -	120	8	65	1	52	12	425	- -	30	-	28	-
Gainsborough - - - -	90	10	49	-	-	10	402	- -	55	-	29	-
Gateshead - - - -	200	10	71	3	215	14	741	- -	-	-	10	-
Glastonbury - - - -	70	4	46	-	-	6	218	- -	20	-	9	-
Gloucester - - - -	340	28	336	9	816	55	2,747	- -	-	-	125	100
Godalming - - - -	115	9	47	-	-	9	360	- -	60	-	25	-
Gosport - - - - -	160	4	30	2	161	6	260	- -	20	-	26	-
Grantham - - - -	140	38	257	2	148	14	853	- -	55	-	57	-
Gravesend - - - -	200	9	88	3	134	15	814	- -	50	-	59	-
Grimsby - - - -	170	12	91	3	195	13	690	-	-	-	37	-
Guernsey - - - -	140	3	34	2	146	18	594	- -	30	-	7	-
Guildford - - - -	185	19	172	2	99	12	568	- -	50	-	10	-
Guisborough - - - -	45	1	4	-	-	4	130	- -	30	-	7	-
Hafesworth - - - -	50	6	46	-	-	7	232	- -	10	-	10	-
Carried forward - - -	29,544	2,977	27,655	484	37,542	3,055	148,209	- -	6,907	-	7,368	1,288

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	5,429	248,582	Frome	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
						4 Letter Carriers	–	–	14 *s.* per week.
						Extra allowances	–	–	5 *s.* per week.
						8 Rural Post Messengers	–	–	265 *l.* per year.
–	–	–	–	720	Gainsborough	2 Letter Carriers	14 *s.* per week.	6 *d.*	16 *s.*
						2 Auxiliaries	–	–	7 *s.* per week.
						Extra allowances	–	–	4 *s.* per week.
						6 Rural Post Messengers	–	–	235 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 46 *l.* per year.			
					Gateshead	3 Clerks	20 *s.* per week, thence by	1 *s.*	25 *s.*
						(First Clerk to 33 *s.*)		1 *s.* 6 *d.*	30 *s.*
–	–	–	30	655		6 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						4 Auxiliaries	–	–	9 *s.* per week.
						Extra allowances	–	–	25 *s.* 6 *d.* p' wk.
						4 Rural Post Letter Carriers	–	–	219 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 51 *l.* p' year.			
–	–	–	72	1,309	Gloucester	1 First Class Clerk	140 *l.* per year	6 *l.*	180 *l.*
						3 Second ditto	90 *l.* per year	4 *l.*	110 *l.*
						5 Third ditto	20 *s.* per week, thence by	1 *s.*	25 *s.*
								1 *s.* 6 *d.*	30 *s.*
–	–	–	–	363		10 Sorters	18 *s.* per week	1 *s.*	25 *s.*
						17 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Supplementary	–	–	12 *s.* per week.
						3 Auxiliary	–	–	7 *s.* per week.
						2 ditto	–	–	6 *s.* per week.
–	–	–	214	4,678		Extra allowances	–	–	24 *s.* per week.
						22 Rural Post Letter Carriers	–	–	855 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 22 *l.* per year.			
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 247 *l.* p' year.			
					Gosport	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	607		1 Letter Carrier	14 *s.* per week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	7 *s.* per week.
						Extra allowances	–	–	5 *s.* per week.
						1 Auxiliary Letter Carrier	–	–	6 *s.* per week.
						3 Rural Post Letter Carriers	–	–	118 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 50 *l.* p' year.			
–	–	–	40	697	Grantham	2 Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						Extra allowances	–	–	3 *s.* 6 *d.* p' wk.
						10 Rural Post Letter Carriers	–	–	461 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 190 *l.* p' year.			
–	–	–	35	1,545	Gravesend	3 Clerks	18 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						6 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
						1 River Letter Carrier	–	–	18 *s.* per week.
						1 Railway Messenger	–	–	20 *s.* per week.
–	–	–	90	1,485		1 Auxiliary	–	–	10 *s.* per week.
						1 ditto	–	–	6 *s.* per week.
						Extra allowances	–	–	11 *s.* per week.
						5 Rural Post Letter Carriers	–	–	213 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 127 *l.* p' year.			
					Grimsby	3 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
–	–	–	58	1,241		(One rising to 33 *s.*)			
						4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						4 Auxiliaries	–	–	8 *s.* per week.
						1 ditto	–	–	7 *s.* per week.
						Extra allowances	–	–	17 *s.* per week.
–	–	–	90	1,041		4 Rural Post Letter Carriers	–	–	154 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 173 *l.* p' year.			
						(Summer Letter Carrier for five months in the year	–	–	14 *s.* per week.)
					Guernsey	1 Clerk	20 *s.* per week, thence by	1 *s.*	33 *s.*
								1 *s.* 6 *d.*	35 *s.*
–	–	–	51	1,135		1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						1 Letter Carrier	–	–	12 *s.* per week.
						1 ditto	–	–	11 *s.* per week.
						7 Auxiliaries	–	–	8 *s.* per week.
						1 ditto	–	–	7 *s.* per week.
–	–	–	–	216		Extra allowances	–	–	15 *s.* per week.
						8 Rural Post Letter Carriers	–	–	291 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 40 *l.* p' year.			
					Guildford	2 Clerks	18 *s.* per week	1 *s.*	30 *s.*
–	–	–	–	348		1 Railway Messenger	12 *s.* per week	6 *d.*	16 *s.*
						3 Letter Carriers	–	–	16 *s.* per week.
						2 Auxiliaries	–	–	7 *s.* per week.
						Extra allowances	–	–	1 *s.* per week.
–	–	–	6,109	264,622		6 Rural Post Letter Carriers	–	–	203 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 173 *l.* p' year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	29,544	2,977	27,655	484	37,542	3,055	148,209	- -	6,907	–	7,368	1,288
Halifax - - - - -	300	27	184	8	556	26	1,396	- -	–	–	39	60
Halstead - - - -	90	13	136	–	–	6	220	- -	40	–	20	–
Harleston - - - -	55	8	41	–	–	8	306	- -	15	–	9	–
Harlow - - - - -	65	6	39	–	–	6	344	- -	20	–	9	–
Harrogate - - - -	120	1	8	–	–	9	335	- -	40	–	48	–
Harrow - - - - -	80	4	47	–	–	8	429	- -	30	–	25	–
Hartlepool - - - -	107	–	–	–	–	3	141	- -	75	–	–	–
Harwich - - - -	95	4	43	–	–	3	148	- -	30	–	15	–
Hastings - - - -	325	16	174	5	470	26	1,162	- -	–	–	51	–
Hatfield - - - -	55	1	51	–	–	3	169	- -	10	–	7	–
Havant - - - - -	60	3	19	–	–	4	161	- -	25	–	12	–
Haverfordwest - - -	160	29	249	2	114	14	705	- -	–	–	13	–
Hawkhurst - - - -	200	61	679	2	140	30	1,918	- -	15	–	65	–
Hayle - - - - -	70	6	73	–	–	4	183	- -	35	–	20	–
Hayward's Heath - -	70	7	136	–	–	7	385	- -	26	–	19	–
Helston - - - - -	80	12	136	–	–	10	320	- -	20	–	15	–
Hemel Hempstead - -	65	8	51	–	–	8	349	- -	25	–	15	–
Henley-on-Thames - -	80	7	54	–	–	13	550	- -	45	–	26	–
Hereford - - - -	271	41	354	7	482	34	1,650	- -	-	–	27	50
Hertford - - - -	100	10	79	–	–	8	334	- -	60	–	26	–
Hexham - - - -	110	19	148	–	–	11	573	- -	40	–	31	–
Higham Ferrers - -	50	3	21	–	–	6	191	- -	–	–	7	–
High Wycombe - - -	100	4	32	–	–	7	257	- -	70	–	19	–
Hinckley - - - -	90	11	100	–	–	9	380	- -	30	–	16	–
Hitchin - - - -	90	4	35	–	–	7	256	- -	40	–	17	–
Hoddesdon - - - -	65	2	14	–	–	3	138	- -	15	–	11	–
Holbeach - - - -	55	1	4	–	–	5	165	- -	20	–	9	–
Holsworthy - - - -	55	11	135	–	–	5	313	- -	10	–	13	–
Holyhead - - - -	95	11	78	–	–	9	368	- -	70	–	13	–
Holywell - - - -	80	13	80	–	–	8	323	- -	30	–	18	–
Honiton - - - -	80	14	74	–	–	8	371	- -	35	–	12	–
Horncastle - - - -	120	7	41	–	–	10	579	- -	50	–	22	–
Horndean - - - -	50	1	7	–	–	5	172	- -	5	–	6	–
Horsham - - - -	110	16	114	–	–	13	680	- -	75	–	29	–
Hounslow - - - -	140	7	64	–	–	16	727	- -	55	–	25	–
Carried forward - -	33,282	3,365	31,155	508	39,304	3,407	164,907	- -	7,963	–	8,077	1,398

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES. Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.
£.	£.	£.	£.	£.
–	–	– –	6,109	264,622
–	–	– –	80	2,615
–	–	– –	– –	506
–	–	– –	– –	126
–	–	– –	– –	477
–	–	– –	– –	551
–	–	– –	– –	611
–	–	– –	50	373
–	–	– –	– –	331
–	–	– –	95	2,277
–	–	– –	– –	292
–	–	– –	– –	277
–	–	– –	50	1,291
–	–	– –	75	3,092
–	–	– –	– –	381
–	–	– –	– –	636
–	–	– –	– –	571
–	–	– –	– –	505
–	–	– –	– –	755
–	–	– –	15	2,879
–	–	– –	– –	599
–	–	– –	– –	902
–	–	– –	– –	269
–	–	– –	– –	478
–	–	– –	– –	616
–	–	– –	– –	438
–	–	– –	– –	213
–	–	– –	– –	253
–	–	– –	– –	526
–	–	– –	– –	624
–	–	– –	– –	531
–	–	– –	– –	572
–	–	– –	–	812
–	–	– –	– –	240
–	–	– –	36	1,044
–	–	– –	– –	1,011
–	–	– –	6,540	292,626

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Halifax	1 Clerk	95 *l.* per year	5 *l.*	120 *l.*
	2 ditto	27 *s.* per week	1 *s.*	35 *s.*
	5 Sorting Clerks	20 *s.* per week	1 *s.*	25 *s.*
	(£.20 a year of Clerks' and Sorting Clerks' wages charged to Telegraph Account.)			
	14 Letter Carriers, &c.	18 *s.* per week	1 *s.*	21 *s.*
	(With extra allowance of 3 *s.* a week to Head Letter Carrier.)			
	1 Auxiliary Letter Carrier	–	–	12 *s.* per week.
	4 Auxiliaries	–	–	8 *s.* per week.
	Extra allowances	–	–	14 *s.* 9 *d.* p' wk.
	7 Rural Post Letter Carriers	–	–	276 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 268 *l.* p' year.			
Harrogate	4 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	1 Letter Carrier for 6 months	–	–	14 *s.* per week.
	1 – – ditto	–	–	12 *s.* per week.
	1 – – ditto	–	–	7 *s.* per week.
	Sunday allowance	–	–	4 *s.* per week.
	2 Rural Post Messengers	–	–	70 *l.* per yea.
Harrow	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	5 – ditto	–	–	18 *s.* per week
	1 Auxiliary	–	–	7 *s.* per week.
	Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 89 *l.* p' year.			
Hastings	1 Clerk	110 *l.* per year	5 *l.*	130 *l.*
	1 Ditto	80 *l.* per year	3 *l.*	100 *l.*
	(20 *l.* to Telegraph Account.)			
	3 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	(The first clerk rising to 33 *s.* per week.)			
	Half wages of 1 Clerk	–	–	20 *s.* per week.
	Ditto – ditto	–	–	16 *s.* per week.
	(Other halves charged to Telegraphs.)			
	12 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary Letter Carrier	–	–	12 *s.* per week.
	1 – ditto	–	–	7 *s.* per week.
	6 – ditto	–	–	6 *s.* per week.
	Extra allowances	–	–	14 *s.* 6 *d.* p' week.
	6 Rural Post Letter Carriers	–	–	198 *l.* per year.
	Weekly allowance to Sub-Postmasters & others for delivery, &c., 198 *l.* p' year.			
Hatfield	1 Letter Carrier	14 *s.* per week	6 *d.*	16 *s.*
	Extra allowances	–	–	23 *s.* 6 *d.* p'wk.
	2 Rural Post Letter Carriers	–	–	68 *l.* per year.
Haverfordwest	2 Clerks	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	24 *s.* 30 *s.*
	(One rising to 33 *s.*)			
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
	Extra allowances	–	–	4 *s.* 6 *d.* p' week.
	11 Rural Post Letter Carriers	–	–	452 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 163 *l.* p' year.			
Hawkhurst	1 Clerk	18 *s.* per week	1 *s.* 6 d.	33 *s.*
	1 ditto	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
	1 Letter Carrier	–	–	11 *s.* per week.
	2 – ditto	–	–	10 *s.* per week.
	7 – ditto	–	–	9 *s.* per week.
	20 Rural Post Messengers	–	–	742 *l.* per year.
	Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 913 *l.* p' year.			
Hereford	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
	3 Sorting Clerks, Upper Section	26 *s.* per week	1 *s.*	33 *s.*
	3 – ditto, Lower ditto	18 *s.* per week	1 *s.*	25 *s.*
	7 Sorters and Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra allowances	–	–	22 *s.* 6 *d.* p'wk.
	4 Auxiliaries	–	–	7 *s.* per week.
	23 Rural Post Letter Carriers	–	–	871 *l.* per year.
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 317 *l.* p' year.			
Hertford	2 Letter Carriers	12 *s.* per week.	6 *d.*	16 *s.*
	1 Auxiliary ditto	–	–	7 *s.* per week.
	1 ditto – ditto	–	–	6 *s.* per week.
	Extra allowance	–	–	2 *s.* per week.
	4 Rural Post Messengers	–	–	159 *l.* per year.
	Weekly allowances to Sub-Postmasters for delivery, &c.			57 *l.* per year.
High Wycombe	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
	Extra allowances	–	–	1 *s.* 6 *d.* p' wk.
	5 Rural Post Messengers	–	–	169 *l.* a year.
Hitchin	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	1 Auxiliary ditto	–	–	15 *s.* a week.
	1 ditto – ditto	–	–	9 *s.* a week.
	Allowances	–	–	3 *s.* a week.
	3 Rural Post Letter Carriers	–	–	104 *l.* a year.
Hoddesdon	2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
	1 Rural Post Messenger	–	–	42 *l.* a year.
	Weekly allowances to Sub-Postmasters for delivery, &c.			25 *l.* a year.
Horsham	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
	2 Auxiliary Letter Carriers	–	–	7 *s.* per week.
	Extra allowances	–	–	15 *s.* 6 *d.* p'wk.
	9 Rural Post Letter Carriers	–	–	352 *l.* per year.
	Extra allowances to Sub-Postmaster for delivery, &c.			172 *l.* per year.
Hounslow	8 Letter Carriers	16 *s.* per week.	6 *d.*	18 *s.*
	Extra allowances	–	–	4 *s.* per week.
	8 Rural Post Messengers	–	–	346 *l.* a year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	33,282	3,365	31,155	508	39,304	3,407	164,907	- -	7,963	-	8,077	1,398
Huddersfield - - - - -	400	41	345	11	754	33	2,626	- -	-	-	56	220
Hull - - - - - -	450	87	803	25	2,046	75	4,487	- -	-	-	373	300
Hungerford - - - - -	90	19	175	-	-	12	549	- -	45	-	18	-
Huntingdon - - - - -	110	16	141	-	-	12	585	- -	40	-	27	-
Hurstpierpoint - - - -	80	15	155	-	-	11	540	- -	40	-	26	-
Hythe, Kent - - - - -	70	7	51	-	-	5	245	- -	30	-	12	-
Ilford - - - - -	60	2	11	-	-	6	270	- -	25	-	6	-
Ilfracombe - - - - -	80	3	14	-	-	5	203	- -	44	-	26	-
Ilminster - - - - -	90	11	165	-	-	7	317	- -	35	-	22	-
Ingatestone - - - - -	70	4	21	-	-	4	149	- -	15	-	6	-
Ipswich - - - - -	*355	38	321	11	908	32	1,528	- -	-	-	33	60
Isle of Man - - - - -	209	27	268	1	69	17	901	- -	37	-	77	1
Isleworth - - - - -	55	2	20	-	-	9	425	- -	30	-	14	-
Ivybridge - - - - -	80	9	97	-	-	8	418	- -	40	-	15	-
Jersey - - - - - -	†400	9	63	4	286	25	876	- -	52	-	10	-
Keighley - - - - -	70	5	28	-	-	9	341	- -	40	-	23	-
Kelvedon - - - - -	70	7	64	-	-	7	263	- -	20	-	12	-
Kend - - - - - -	185	13	142	2	109	16	801	- -	37	-	19	-
Carried forward - - -	36,206	3,680	34,039	562	43,476	3,700	180,431	- -	8,493	-	8,846	1,979

* Including 20*l.* for compensation.

† To present Postmaster only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
						Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.			
						[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
£.	£.	£.	£.	£.	Huddersfield	1 Clerk	120 *l.* per year	5 *l.*	150 *l.*
						2 ditto	90 *l.* per year	4 *l.*	110 *l.*
–	–	–	6,540	292,626		2 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						5 - ditto, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
						1 Inspector of Letter Carriers	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	–	96	4,497		28 Letter Carriers, &c.	18 *s.* per week	1 *s.*	21 *s.*
						Extra allowances	–	–	23 *s.* per week.
						3 Rural Post Letter Carriers	–	–	120 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 904 *l.* p' year.			
–	–	–	203	8,662		Allowance for cleaning office	–	–	6 *s.* per week.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 20 *l.* a year.			
–	–	–	–	877	Hull	1 Clerk	160 *l.* per year	8 *l.*	200 *l.*
						2 Clerks	120 *l.* per year	5 *l.*	150 *l.*
						4 ditto	90 *l.* per year	4 *l.*	120 *l.*
–	–	–	–	903		6 Sorting Clerks, 1st section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						11 - ditto, 2nd section	20 *s.* per week	1 *s.*	25 *s.*
						1 Inspector of Letter Carriers	80 *l.* a year	4 *l.*	120 *l.*
–	–	–	–	841		34 Letter Carriers	18 *s.* per week	1 *s.*	22 *s.*
						9 Auxiliary	–	–	10 *s.* per week.
						1 - ditto	–	–	7 *s.* per week.
						Extra allowances	–	–	74 *s.* 3 *d.* p' wk.
–	–	–	–	408		30 Rural Post Letter Carriers	–	–	1,254 *l.* p' year.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 32 *l.* a year.			
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 887 *l.* p' yr.			
–	–	–	–	372	Ilford	6 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.* per week.
						Extra allowances	–	–	7 *s.* 6 *d.* a week.
–	–	–	–	361	Ipswich	1 Clerk	120 *l.* per year	5 *l.*	150 *l.*
						2 ditto	90 *l.* per year	4 *l.*	110 *l.*
						3 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	629		5 - ditto, 2nd ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						1 Stamper	–	–	14 *s.* per week.
						9 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier	–	–	13 *s.* 6 *d.* p' wk.
–	–	–	–	261		1 Auxiliary	–	–	11 *s.* per week.
						2 ditto	–	–	7 *s.* per week.
						1 ditto	–	–	5 *s.* 6 *d.* a week.
						Extra allowances	–	–	19 *s.* per week.
–	–	–	55	3,260		17 Rural Post Letter Carriers	–	–	624 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 269 *l.* p'yr.			
–	–	–	74	1,636	Isle of Man	1 Clerk	25 *s.* per week	1 *s.* 6 *d.*	32 *s.* 6 *d.* p'wk.
						1 Sorter	16 *s.* per week	6 *d.*	20 *s.*
						8 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	7 *s.* per week.
						1 Auxiliary, at 8 *s.* a week, from 1 June to 1 October.			
–	–	–	–	544		6 Rural Post Letter Carriers	–	–	200 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 303 *l.* p'yr.			
–	–	–	–	650	Isleworth	6 Letter Carriers	16 *s.* per week	1 *s.*	21 *s.*
						3 Auxiliary Letter Carriers	–	–	14 *s.* a week.
					Jersey	1 Clerk	90 *l.* a year	4 *l.*	110 *l.*
						3 Clerks	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
–	–	–	100	1,787		3 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
						1 Stamper	–	–	18 *s.* per week.
						4 Auxiliaries	–	–	12 *s.* per week.
						6 ditto	–	–	9 *s.* per week.
						Extra allowances	–	–	3 *s.* per week.
						11 Rural Post Letter Carriers	–	–	382 *l.* per year.
–	–	–	–	502		Weekly allowances to Sub-Postmasters & others for delivery, &c., 55 *l.* p' year.			
					Keighley	2 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary	–	–	12 *s.* per week.
–	–	–	–	429		2 ditto	–	–	8 *s.* a week.
						4 Rural Post Messengers	–	–	127 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 52 *l.* per year.			
					Kendal	2 Clerks	20 *s.* per week, thence by	1 *s.* 1 *s.* 6 *d.*	25 *s.* 33 *s.*
–	–	–	55	1,348		2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
						2 Auxiliaries	–	–	8 *s.* per week.
						Extra allowances	–	–	15 *s.* per week.
..	–	–	7,123	320,593		12 Rural Post Messengers	–	–	462 *l.* per year.
						Weekly allowances to Sub-Postmasters and others for delivery, &c., 165 *l.* p' yr.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	36,206	3,680	34,039	562	43,476	3,700	180,431	-	8,493	-	8,846	1,979
Kenilworth - - - - -	60	-	-	-	-	7	221	- -	20	-	9	-
Keswick - - - - -	75	5	19	-	-	7	287	- -	40	-	17	-
Kettering - - - - -	100	7	58	-	-	10	441	- -	35	-	19	-
Kidderminster - - -	120	7	65	2	130	13	460	- -	40	-	38	-
Kidwelly - - - - -	35	6	30	-	-	5	225	- -	15	-	5	-
Kingsbridge - - -	80	12	105	-	-	6	365	- -	35	-	19	-
Kingston-on-Thames - -	250	15	221	4	206	33	1,634	- -	60	-	92	-
Kington - - - - -	60	6	41	-	-	4	227	- -	29	-	8	-
Knaresborough - - -	60	2	7	-	-	6	194	- -	25	-	12	-
Knutsford - - - - -	70	7	27	-	-	6	296	- -	25	-	12	-
Lancaster - - - - -	200	22	222	3	174	16	857	- -	-	-	81	-
Launceston - - - - -	80	10	91	-	-	10	408	- -	35	-	12	-
Leamington - - - - -	343	13	115	6	419	21	897	- -	-	-	31	-
Leatherhead - - - - -	50	4	30	-	-	5	154	- -	15	-	13	-
Ledbury - - - - -	80	9	72	-	-	12	495	- -	40	-	14	-
Leeds - - - - - -	450	85	815	44	3,160	121	6,997	- -	-	-	439	33
Leicester* - - - - -	275	56	372	23	1,855	57	3,122	- -	-	-	240	5
Carried forward - - -	38,594	3,946	36,329	644	49,420	4,039	197,711	- -	8,898	-	9,907	2,017

* The Postmaster is also in the receipt of 230 *l.* per annum as late clerk in the Post Office; the amount is provided for in Sub-Head (I.)

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1876—*continued.*

Towns.	Force.	Minimum.	Annual Increment.	Maximum.	Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.
	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.								
	[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]								
					£.	£.	£.	£.	£.
Kenilworth	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*	–	–	–	7,123	320,593
	Extra allowances	–	–	4 *s.* per week.					
	5 Rural Post Messengers	–	–	135 *l.* per year.					
Kidderminster	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*					
	3 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*					
	4 Auxiliaries	–	–	7 *s.* per week.					
	Extra allowances	–	–	5 *s.* per week.					
	6 Rural Post Letter Carriers	–	–	216 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 35 *l.* p' yr.								
Kingston-on-Thames.	2 Clerks	20 *s.* per week	1 *s.*	30 *s.*	–	–	–	–	310
	2 ditto	18 *s.* per week	1 *s.*	30 *s.*					
	18 Letter Carriers, &c.	16 *s.* per week	1 *s.*	21 *s.*					
	1 Auxiliary	–	–	10 *s.* per week.					
	1 – ditto	–	–	9 *s.* per week.					
	3 Sub-office Letter Carriers	16 *s.* per week.	6 *d.*	20 *s.*	–	–	–	–	438
	Extra allowances	–	–	8 *s.* per week.					
	10 Rural Post Letter Carriers	–	–	350 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 146 *l.* p' year.								
Lancaster	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*	–	–	–	–	653
	2 Ditto	20 *s.* per week	1 *s.*	25 *s.*					
	(One rising to 35 *s.*)	thence by	1 *s.* 6 *d.*	33 *s.*					
	(Quarter wages of 1 Clerk charged to Telegraph Account.)								
	2 Sorters	18 *s.* per week	1 *s.*	22 *s.*	–	–	–	29	882
	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*					
	1 Auxiliary Letter Carrier	–	–	9 *s.* per week.					
	1 Auxiliary – ditto	–	–	6 *s.* per week.					
	1 Porter, &c.	–	–	18 *s.* per week.	–	–	–	–	310
	Extra allowances	–	–	6 *s.* per week.					
	Allowance from 21 June to 31 October of	–	–	12 *s.* per week.					
	8 Rural Post Letter Carriers,	–	–	293 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 190 *l.* p' yr.								
Leamington	1 Clerk	110 *l.* per year	5 *l.*	140 *l.*	–	–	–	–	604
	1 ditto	90 *l.* per year	4 *l.*	110 *l.*					
	3 Sorting clerks	18 *s.* per week	1 *s.*	25 *s.*					
		thence by	1 *s.* 6 *d.*	33 *s.*					
	1 Sorting Clerk, at 18 *s.* a week, for months of December, January, February, and March annually.				–	–	–	130	2,593
	11 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*					
	5 Auxiliary Letter Carriers	–	–	7 *s.* per week.	–	–	–	–	356
	Extra allowances	–	–	15 *s.* 6 *d.* p' wk.					
	5 Rural Post Letter Carriers	–	–	195 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 60 *l.* p' yr.								
	Medical Officer, 8 *s.* 6 *d.* a man, 9 *l.* a year.				–	–	–	–	298
Leeds	1 Chief Clerk	220 *l.* per year	10 *l.*	300 *l.*					
	3 First Class Clerks	140 *l.* per year	7 *l.* 10 *s.*	180 *l.*					
	4 Second ditto	100 *l.* per year	5 *l.*	130 *l.*					
	12 Sorting Clerks, 1st Section	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*	–	–	–	–	430
	16 ditto, 2nd Section	20 *s.* per week	1 *s.*	27 *s.*					
	4 Boy Clerks	–	–	12 *s.* per week.					
	1 Female Counter Clerk (Hunslet Branch Office).	16 *s.* per week	1 *s.*	20 *s.*					
	1 Ditto – – ditto	12 *s.* per week	6 *d.*	15 *s.*	–	–	–	80	1,614
	1 Ditto – – ditto	–	–	10 *s.* per week.					
	(Half cost of wages of these three clerks charged to Telegraphs.)								
	Wages of 1 Clerk (Chapeltown Road Branch Office).	14 *s.* per week	1 *s.*	21 *s.*	–	–	–	–	626
	(Belonging to Telegraph Establishment, but cost charged to Postal.)								
	(One-quarter cost of the wages of the clerks on the Telegraph Establishment of the Market Street Branch Office, viz., 14 *s.* a week, charged to Postal.)								
	1 Inspector of Letter Carriers	80 *l.* per year	5 *l.*	120 *l.*					
	1 Assistant ditto	25 *s.* per week	1 *s.*	30 *s.*					
	49 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.*; after 10 yrs.' service, 25 *s.*	–	–	–	75	1,880
	2 – ditto	–	–	18 *s.* per week.					
	6 Auxiliary Sorters	–	–	10 *s.* 6 *d.* p' wk.					
	27 Auxiliary Letter Carriers	–	–	12 *s.* per week.	–	–	–	–	262
	11 Auxiliaries	–	–	8 *s.* per week.					
	1 Mail Porter	–	–	8 *s.* per week.					
	4 Auxiliaries	–	–	10 *s.* 6 *d.* p' wk.					
	Extra allowances	–	–	108 *s.* 6 *d.* p' wk.	–	–	–	–	701
	19 Rural Post Messengers	–	–	729 *l.* per year.					
	Sub-Office Weekly Allowances	–	–	1,450 *l.* p' year.					
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	39 *l.* per year.					
Leicester	1 First Class Clerk	140 *l.* per year	6 *l.*	180 *l.*	–	–	–	–	11,894
	5 Second ditto	100 *l.* per year	5 *l.*	130 *l.*					
	7 Sorting ditto, 1st Section	27 *s.* 6 *d.* p' wk.	1 *s.* 6 *d.*	35 *s.*					
	9 ditto, 2nd Section	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*					
	23 Letter Carriers	18 *s.* per week	1 *s.*	23 *s.*	–	–	–	250	6,119
	20 ditto (auxiliary)	–	–	9 *s.* per week.					
	Extra allowances	–	–	61 *s* per week.					
	14 Rural Post Messengers	–	–	615 *l.* per year.					
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	–	–	31 *l.*					
	Weekly allowance to Sub-Postmasters & others for delivery, &c., 640 *l.*				–	–	–	7,687	350,563

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	38,594	3,946	36,329	644	49,420	4,039	197,711	- -	8,898	-	9,907	2,017
Leighton Buzzard	80	7	51	-	-	9	317	- -	35	-	19	-
Leominster	108	18	212	-	-	19	778	- -	50	-	30	-
Lewes	188	24	193	2	102	8	715	- -	37	-	31	1
Lichfield	100	6	33	2	135	10	491	- -	-	-	32	-
Lincoln	267	36	242	8	587	29	1,637	- -		-	28	-
Liskeard	100	14	124	-	-	6	336	- -	50	-	23	1
Littlehampton	50	1	3	-	-	3	141	- -	15	-	14	-
Liverpool	1,000	70	807	134	15,182	339	20,511	- -	-	-	1,228	116
Llandyssil	40	11	106	-	-	8	338	- -	30	-	11	-
Carried forward	40,527	4,133	38,100	790	65,426	4,470	222,975	- -	9,115	-	11,323	2,135

* Allowance to Sub-Postmasters of Aigburth.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.		Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
–	–	–	7,687	350,563	Leighton Buzzard	2 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary ditto	–	–	6 *s.* per week.
						Extra allowances	–	–	1 *s.* per week.
–	–	–	–	502		6 Rural Post Messengers	–	–	195 *l.* per year.
						Weekly allowances to Sub-Postmasters for delivery			21 *l.* per year.
					Lewes	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						1 ditto	18 *s.* per week	1 *s.*	30 *s.*
						3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						Extra allowances	–	–	21 *s.* per week.
						5 Rural Post Messengers	–	–	242 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 274 *l.* p'year.			
–	–	–	–	1,178	Lichfield	2 Clerks	18 *s.* per week	1 *s.*	33 *s.*
						3 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						Extra allowance	–	–	1 *s.* 6 *d.* p'wk.
						7 Rural Post Messengers	–	–	289 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 65 *l.* p' year.			
					Lincoln	1 Clerk	120 *l.* per year	5 *l.*	150 *l.*
						2 ditto	90 *l.* per year	4 *l.*	110 *l.*
–	–	–	40	1,307		5 ditto, sorting	20 *s.* per week thence by	1 *s.*	24 *s.*
						11 Letter Carriers	17 *s.* per week	1 *s.*	21 *s.*
						2 Auxiliaries	–	–	8 *s.* a week.
						Extra allowances	–	–	7 *s.* 6 *d.* a week.
						16 Rural Post Messengers	–	–	722 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 290 *l.* p'year.			
–	–	–	–	791	Liverpool	1 Controller	400 *l.* per year	20 *l.*	500 *l.*
						(An additional allowance of 50 *l.* per annum to present holder of office.)			
						2 Sub-Controllers	300 *l.* per year	15 *l.*	360 *l.*
						1 Cashier	250 *l.* per year	10 *l.*	280 *l.*
						5 Assist. Controllers, 1st Sect.	250 *l.* per year	10 *l.*	280 *l.*
						6 – ditto, 2nd Section	190 *l.* per year	10 *l.*	240 *l.*
						10 Clerks, 1st Section	150 *l.* per year	5 *l.*	180 *l.*
						20 – ditto, 2nd Section	90 *l.* per year	5 *l.*	140 *l.*
–	–	–	35	2,796		21 Sorting Clerks, 1st Section	37 *s.* per week	2 *s.*	44 *s.*
						25 – ditto, 2nd Section	29 *s.* per week	2 *s.*	36 *s.*
						28 – ditto, 3rd Section	20 *s.* per week	1 *s.* 6 *d.*	28 *s.*
						2 Counterwomen	28 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						(One-third charged to Telegraph Account.)			
						5 – ditto	20 *s.* per week	1 *s.* 6 *d.*	26 *s.*
						(One-third charged to Telegraph Account.)			
						5 – ditto	16 *s.* per week	1 *s.*	19 *s.*
						(One-third charged to Telegraph Account.)			
						Ditto risk money	–	–	3 *s.* per week.
–	–	–	–	634		2 Inspectors, 1st Class	140 *l.* per year	7 *l.* 10 *s.*	200 *l.*
						7 ditto 2nd Class	105 *l.* per year	5 *l.*	130 *l.*
						3 Overseers	30 *s.* per week	1 *s.* 6 *d.*	38 *s.*
						207 Letter Carriers and Stampers, &c., with 2 *s.* a week each gratuity.*	18 *s.* per week	1 *s.*	24 *s.*; after 10 years' service, 26 *s.*
						16 Suburban Letter Carriers	18 *s.* per week	1 *s.*	23 *s.*
						44 Assistant ditto	16 *s.* per week	1 *s.*	18 *s.*
						8 Auxiliary ditto	–	–	16 *s.* per week.
–	–	–	–	223		6 Auxiliary Sorters at 10 *s.* a week, or 6 *d.* an hour.			
						7 Allowances to Sorting Letter Carriers	–	–	7 *s.* a wk. each,
						3 Medical Officers, 8 *s.* 6 *d.* per annum for each member of the force under their care. For this allowance they are to furnish medicines, and such instruments as may be required—estimated at			161 *l.* per year.
						Allowance to five Clerks of 5 *l.* per annum each, for losses in attending to private boxes.			25 *l.* per year.
						6 Boy Sorters	–	–	14 *s.* per week.
						17 Auxiliary Letter Carriers	–	–	14 *s.* per week.
–	–	–	11*	38,855		1 – – ditto	–	–	10 *s.* per week.
						8 – – ditto	–	–	9 *s.* per week.
						1 – – ditto	–	–	7 *s.* per week.
						1 Charwoman	–	–	18 *s.* per week.
						1 – ditto	–	–	15 *s.* per week.
						Extra allowances	–	–	199 *s.* p' week.
						6 Rural Post Messengers	–	–	266 *l.* per year.
						Weekly allowances to Sub-Postmasters and others for delivery			363 *l.* per year.
					(Sub Offices);				
–	–	–	–	525	Gateacre	1 Letter Carrier	14 *s.* per week	6 *d.*	16 *s.*
					Huyton	2 – ditto	18 *s.* per week	1 *s.*	21 *s.*
					Woolton	2 – ditto	14 *s.* per week	6 *d.*	16 *s.*
–	–	–	7,773	397,374					

* This is a provisional allowance, and has been granted for two years, dating from 1 January 1874, only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	40,527	4,133	38,100	790	65,426	4,470	222,975	- -	9,115	-	11,323	2,135
Llanelly - - - - -	123	15	116	1	87	10	467	- -	40	-	41	8
Llangollen - - - -	60	5	16	-	-	7	260	- -	25	-	12	-
Long Stratton - - - -	40	7	50	-	-	3	239	- -	10	-	5	-
Lostwithiel - - - -	50	1	4	-	-	3	114	- -	15	-	7	-
Loughborough - - -	115	15	104	-	-	13	642	- -	70	-	36	-
Louth - - - - - -	130	14	65	-	-	11	571	- -	70	-	23	-
Lowestoft - - - - -	148	8	58	-	-	12	499	- -	100	-	11	-
Ludlow - - - - -	100	6	32	-	-	9	355	- -	50	-	24	-
Luton - - - - - -	100	4	30	-	-	9	328	- -	60	-	22	-
Lutterworth - - - -	80	13	95	-	-	6	261	- -	30	-	13	-
Lydney - - - - -	60	8	61	-	-	4	161	- -	30	-	14	-
Lyme - - - - - -	50	1	6	-	-	4	120	- -	15	-	7	-
Lymington - - - -	100	11	79	-	-	12	546	- -	88	-	31	-
Lynn - - - - - -	222	40	382	3	182	16	887	- -	-	-	35	-
Macclesfield - - - -	185	4	42	3	144	14	586	- -	-	-	12	-
Maidenhead - - - -	110	8	76	1	68	16	685	- -	40	-	38	
Maidstone - - - -	325	31	325	4	342	25	1,281	- -	10	-	41	1
Maldon - - - - -	95	15	153	-	-	8	306	- -	45	-	23	-
Malmsbury - - - -	45	5	37	-	-	5	191	- -	10	-	10	-
Malton - - - - -	107	2	14	-	-	4	237	- -	40	-	25	-
Malvern - - - - -	185	10	96	2	125	16	610	- -	45	-	21	-
Carried forward - - -	42,957	4,356	39,941	804	66,374	4,677	232,321	- -	9,908	-	11,774	2,144

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*

Towns.	Force.	Minimum.	Annual Increment.	Maximum.	Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.
	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				£.	£.	£.	£.	£.
Llanelly	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*	–	–	– –	7,773	397,374
	35 *l.* a year of the cost of the Telegraph Clerks' Establishment at Llanelly Docks Branch Office.								
	3 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*					
	1 ditto	–	–	14 *s.* per week.					
	Extra allowances	–	–	2 *s.* per week.					
	6 Rural Post Letter Carriers	–	–	248 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, 48 *l.* per year.				–	–	– –	26	908
Loughborough	3 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*					
	Extra allowances	–	–	2 *s.* per week.					
	10 Rural Post Letter Carriers	–	–	402 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 85 *l.* p' year.				–	–	– –	– –	373
Louth	3 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*					
	Extra allowances	–	–	2 *s.* per week.					
	8 Rural Post Letter Carriers	–	–	351 *l.* per year.					
	Weekly allowances to Sub-Postmasters	–	–	80 *l.* per year.	–	–	– –	– –	344
Lowestoft	5 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*					
	2 Auxiliary Letter Carriers	–	–	7 *s.* per week.					
	Extra allowances	–	–	16 *s.* per week.					
	5 Rural Post Letter Carriers	–	–	195 *l.* per year.					
	Weekly allowances to Sub-Postmaster for delivery			24 *l.* per year.	–	–	– –	– –	190
Luton	4 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*					
	1 Auxiliary	–	–	7 *s.* per week.					
	Extra allowances	–	–	11 *s.* per week.					
	4 Rural Post Messengers	–	–	146 *l.* per year.	–	–	– –	36	1,003
Lynn	3 Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*					
	2 Sorters	16 *s.* per week	1 *s.*	20 *s.*					
	6 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*					
	1 Auxiliary	–	–	6 *s.* per week.					
	Extra allowances	–	–	2 *s.* 6 *d.* a week.					
	7 Rural Post Letter Carriers	–	–	312 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 204 *l.* p' year.				–	–	– –	– –	859
Macclesfield	1 Clerk	26 *s.* per week	1 *s.* 6 *d.*	35 *s.*					
	1 ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*					
	1 Boy Clerk	–	–	10 *s.* 6 *d.* p' wk.					
	(Half wages charged to Telegraphs.)								
	5 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*					
	2 ditto	–	–	8 *s.* per week.					
	Extra allowances	–	–	3 *s.* per week.					
	7 Rural Post Letter Carriers	–	–	248 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 50 *l.* p' year.				–	–	– –	88	904
Maidenhead	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*					
	2 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*					
	1 ditto	–	–	16 *s.* per week.					
	1 ditto	–	–	14 *s.* per week.					
	1 ditto	–	–	7 *s.* per week.					
	Extra allowances	–	–	13 *s.* per week					
	11 Rural Post Messengers	–	–	406 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, 70 *l.* per year.				–	–	– –	– –	561
Maidstone	1 Clerk	110 *l.* per year	5 *l.*	130 *l.*					
	1 ditto	80 *l.* per year	3 *l.*	100 *l.*					
	2 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*					
	8 Sorters and Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*					
	2 Station Messengers	–	–	16 *s.* per week.					
	1 Auxiliary Letter Carrier	–	–	8 *s.* per week.					
	2 – – ditto	–	–	7 *s.* per week.					
	2 – – ditto	–	–	6 *s.* per week.					
	Extra allowances	–	–	4 *s.* per week.					
	10 Rural Post Letter Carriers	–	–	318 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 414 *l.* p' year.				–	–	– –	120	2,445
Malvern	2 Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*					
	3 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*					
	1 ditto	–	–	15 *s.* 6 *d.* p' wk.					
	1 Auxiliary	–	–	11 *s.* per week.					
	2 Auxiliaries	–	–	8 *s.* per week.					
	Extra allowances	–	–	5 *s.* per week.					
	9 Rural Post Letter Carriers	–	–	317 *l.* per year.					
	Weekly allowances to Sub-Postmasters & others for delivery, &c., 55 *l.* p' year.				–	–	– –	– –	622
					–	–	– –	– –	293
					–	–	– –	– –	423
					–	–	– –	110	1,192
					–	–	– –	8,261	413,680

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	42,957	4,356	39,941	804	66,374	4,677	232,321	- -	9,908	-	11,774	2,144
Manchester - - - - -	700	146	2,135	153	15,465	378	24,500	- -	-	-	1,592	1,464
Manningtree - - - - -	50	6	42	-	-	4	200	- -	25	-	8	-
Mansfield - - - - -	120	14	74	-	-	10	589	- -	35	-	36	-
March - - - - -	70	4	63	-	-	3	154	- -	30	-	15	-
Margate - - - - - -	240	6	53	2	120	12	448	- -	105	-	23	-
Market Deeping - - -	40	4	22	-	-	5	179	- -	18	-	7	-
Market Drayton - - -	70	9	60	-	-	6	373	- -	35	-	15	-
Carried forward - - -	44,247	4,545	42,390	959	81,959	5,095	258,764	- -	10,156	-	13,470	3,608

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. *[At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]*			
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Manchester -	1 Chief Clerk - - -	400 *l.* per year	20 *l.*	500 *l.*
–	–	–	8,261	413,680		1 Superintendent - -	300 *l.* per year	15 *l.*	350 *l.*
						1 Principal Clerk - -			
						1 Accountant - - -	250 *l.* per year	10 *l.*	280 *l.*
–	–	–	–	45,856		4 Assist. Supdnts, 1st Class			
						8 Ditto - ditto, 2nd „	180 *l.* per year	10 *l.*	240 *l.*
						25 Clerks - - - - -	100 *l.* per year	7 *l.* 10 *s.*	170 *l.*
						22 Sorting Clerks, 1st Class	37 *s.* per week	2 *s.*	44 *s.*
						30 Ditto - ditto, 2nd „	29 *s.* per week	2 *s.*	36 *s.*
						40 Ditto - ditto, 3rd „	20 *s.* per week	1 *s.* 6 *d.*	28 *s.*
						6 Boy Clerks - - - -	– –	– –	14 *s.* a week.
						10 ditto - - - -	– –	– –	10 *s.* per week.
						Allowance to 7 Clerks for losses in attending to private boxes,			35 *l.* per year.
						1 Inspector of LetterCarriers	160 *l.* per year	10 *l.*	250 *l.*
						4 Sub-Inspectors - -	120 *l.* per year	5 *l.*	150 *l.*
						232 Letter Carriers, &c. -	18 *s.* per week	1 *s.*	24 *s.**
						40 Assistant Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	325		Extra allowance to 11 City Sorters, Letter Carriers, &c.			6 *s.* p' week each.
						Ditto - - - 2 - ditto -	– –	– –	8 *s.* a week.
						Ditto - - - 10 - ditto -	– –	– –	5 *s.* a week.
						Extra allowance to 42 Sorters, Letter Carriers, &c. -			3 *s.* p'week each.
						Extra allowance of 2 *s.* a week each to Letter Carriers, Stampers, &c.†			
						42 Extra allowances of 2 *s.* each to 7 District Charge-takers, and to 35 Central Letter Carriers, "A." section men.			
						Extra allowances to Charge-takers for men under their control, 1 *s.* a week for each of first 5 Letter Carriers, and 6 *d.* a week for each additional man up to 20.			
						15 Rural Letter Carriers -	– –	– –	672 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c.			5,250 *l.* p' year.
						1 Allowance for Cleaning Offices - -	– –	– –	12 *s.* per week.
–	–	–	30	884		2 Ditto - - ditto - ditto -	– –	– –	10 *s.* p'week each.
					(Sub Offices:)	1 Allowance for cleaning Hanging Ditch R. O. -			4 *s.* per week.
						4 Medical Officers, 8 *s.* 6 *d.* for each man, estimated at -			160 *l.* per year.*
					Alderley Edge	2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
					Bradford -	2 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
					Lower Openshaw.	2 - ditto - - -			
					Eccles - -	4 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
					Haslingden -	2 - ditto - - -	14 *s.* per week	6 *d.*	18 *s.*
					Blackley -	2 - ditto - -	14 *s.* per week	6 *d.*	18 *s.*
					Didsbury -	2 - ditto - - -			
					Prestwich -	3 - ditto - - -			
–	–	–	–	332	Radcliffe -	3 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
					Withington -	2 - ditto - - -			
					Sale - -	4 - ditto - - -			
					Whitefield -	2 - ditto - - -			
					Denton - -	2 - ditto - - -	12 *s.* per week	6 *d.*	16 *s.*
					Hooley Hill -	3 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
					Gorton - -	2 - ditto - - -	14 *s.* per week	6 *d.*	18 *s.*
					Heywood -	4 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
					Hyde - -	3 - ditto - - -			
					Leigh - -	3 - ditto - - -	16 *s.* per week	1 *s.*	18 *s.*
					Littleborough -	2 - ditto - - -	12 *s.* per week	6 *d.*	16 *s.*
					Middleton -	2 - ditto - - -	16 *s.* per week	1 *s.*	18 *s.*
–	–	–	30	1,019	Newton Heath -	3 - ditto - - -	15 *s.* per week	6 *d.*	18 *s.*
					Pendlebury -	4 - ditto - - -	16 *s.* per week	1 *s.*	20 *s.*
					Stretford -	3 - ditto - - -			
					Gorton (West)	2 - ditto - - -	14 *s.* per week	6 *d.*	18 *s.*
					Levenshulme -	1 - ditto - - -	16 *s.* per week	1 *s.*	18 *s.*
					Rawtenstall -	1 - ditto - - -			
					Ramsbottom -	2 Letter Carriers, fixed wages 15 *s.* per week.			
					Glossop - -	3 - ditto - ditto - 15 *s.* per week, one to retain 15 *s.* 6 *d.*			
					Mansfield - -	2 Letter Carriers - -	14 *s.* per week	1 *s.*	16 *s.*
						2 Auxiliaries - - -	– –	– –	7 *s.* per week.
						Extra allowances - -	– –	– –	4 *s.* 6 *d.* p' week.
–	–	–	–	266		6 Rural Post Messengers -	– –	– –	323 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c.,			136 *l.* per year.
					Margate - -	2 Clerks - - - - -	18 *s.* per week	1 *s.* 6 *d.*	30 *s.*
						(The 1st Clerk rises to 33 *s.*)			
						4 Letter Carriers - -	14 *s.* per week	1 *s.*	18 *s.*
						Allowance to Postmaster for Station service - -			12 *s.* per week.
						Extra allowances - -	– –	– –	3 *s.* 6 *d.* a week.
						1 Extra Auxiliary (for 3 months)	– –	– –	10 *s.* per week.
						Ditto (for 7 „)	– –	– –	7 *s.* per week.
						2 - ditto (for 5 „)	– –	– –	7 *s.* per week.
						1 - ditto (for 5 „)	– –	– –	15 *s.* per week.
–	–	–	–	553		1 - ditto (for 5 „)	– –	– –	11 *s.* per week.
						Extra allowances (for 3 „)	– –	– –	2 *s.* per week.
						2 Rural Post Letter Carriers	– –	– –	68 *l.* per year.
–	–	–	8,321	462,915		Weekly allowances to Sub-Postmasters & others for delivery, &c.,			96 *l.* p' year.

* And after 10 years' service to 26 *s.*

† This is a provisional allowance for 2 years only.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	44,247	4,545	42,390	959	81,959	5,095	258,764	- -	10,156	-	13,470	3,608
Market Harborough	90	8	42	-	-	11	463	- -	40	-	21	-
Market Rasen	60	8	48	-	-	8	395	- -	35	-	13	1
Marlborough	90	20	197	-	-	12	518	- -	60	-	30	-
Marlow	60	4	35	-	-	4	160	- -	20	-	14	-
Maryport	85	4	23	-	-	6	254	- -	45	-	19	-
Matlock Bath	90	9	73	-	-	5	332	- -	40	-	27	-
Melksham	50	2	11	-	-	4	186	- -	30	-	11	-
Melton Mowbray	100	11	53	-	-	12	477	- -	35	-	16	-
Merthyr Tydvil	100	5	28	-	-	7	310	- -	120	-	33	1
Micheldever Station	70	12	104	-	-	6	346	- -	40	-	10	22
Middlesbrough	240	10	72	2	150	13	402	- -	-	-	24	71
Middlewich	70	6	66	-	-	7	319	- -	30	-	14	-
Midhurst	40	2	12	-	-	4	168	- -	10	-	9	-
Milford Haven	60	6	56	-	-	4	190	- -	30	-	9	-
Milnthorpe	50	6	35	-	-	6	300	- -	20	-	7	-
Mitcham	60	2	20	-	-	9	360	- -	30	-	9	-
Monmouth	90	8	81	-	-	7	275	- -	35	-	19	-
Moreton in Marsh	70	10	102	-	-	4	423	- -	35	-	24	-
Morpeth	110	23	182	-	-	11	809	- -	50	-	35	-
Nantwich	80	9	57	-	-	13	544	- -	20	-	19	-
Narberth	55	7	60	-	-	8	339	- -	20	-	8	-
Neath	100	7	51	-	-	9	399	- -	60	-	37	-
Needham Market	40	1	11	-	-	5	183	- -	10	-	4	-
Newark	207	35	245	3	237	19	1,013	- -	20	-	22	-
Newbury	200	26	238	2	151	20	899	- -	55	-	16	1
Newcastle, Staffordshire	136	10	88	1	50	10	592	- -	35	-	39	-
Newcastle-upon-Tyne	575	86	795	25	2,181	75	4,860	- -	-	-	190	180
Newmarket	125	27	241	2	99	7	390	- -	50	-	13	-
Newnham	70	5	51	-	-	5	286	- -	20	-	19	-
Newport, Isle of Wight	137	18	175	-	-	16	698	- -	80	-	30	-
Carried forward	47,657	4,932	45,642	994	84,727	5,422	275,654	- -	11,231	-	14,211	3,884

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*.

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	8,321	462,915	Market Harborough.	2 Letter Carriers	12 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	10 *s.* a week.
						Extra allowance	–	–	1 *s.* a week.
						8 Rural Post Letter Carriers	–	–	329 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 25 *l.* p' year.			
–	–	–	–	656	Merthyr Tydvil	3 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
–	–	–	–	552		2 Auxiliaries	–	–	7 *s.* per week.
						1 ditto	–	–	10 *s.* per week.
–	–	–	–	895		Extra allowances	–	–	9 *s.* per week.
						1 Rural Post Letter Carrier	–	–	45 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 42 *l.* p' year.			
–	–	–	–	289	Middlesbrough	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
						1 ditto	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	426		5 Sorters	14 *s.* per week	1 *s.*	18 *s.*
						2 Letter Carriers	–	–	21 *s.* per week.
						6 Allowances to Postmaster for Letter Carriers, 21 *s.* a week each.			
–	–	–	–	562		4 Auxiliaries	–	–	10 *s.* per week.
						Extra allowances	–	–	9 *s.* 6 *d.* p' wk.
–	–	–	–	288		2 Rural Post Messengers	–	–	94 *l.* per year.
						Weekly allowances to Sub-Postmasters	–	–	60 *l.* per year.
–	–	–	–	681	Milford Haven	1 Letter Carrier	16 *s.* per week	1 *s.*	18 *s.*
						Extra allowances	–	–	4 *s.* per week.
–	–	–	–	592		3 Rural Post Messengers	–	–	135 *l.* per year.
–	–	–	–	592	Mitcham	5 Letter Carriers	16 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary	–	–	12 *s.* per week.
						3 Auxiliaries	–	–	10 *s.* per week.
–	–	–	55	1,014		Extra allowances	–	–	9 *s.* 6 *d.* p' wk.
–	–	–	–	499	Neath	4 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.*
						1 Auxiliary Letter Carrier	–	–	7 *s.* per week.
						Extra allowance	–	–	1 *s.* per week.
–	–	–	–	239		4 Rural Post Letter Carriers	–	–	178 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 21 *l.* p' year.			
–	–	–	–	345	Newark	3 Clerks	18 *s.* per week	1 *s.*	33 *s.*
						(Senior after 6 years to 35 *s.*)			
–	–	–	–	412		3 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
						2 Auxiliaries	–	–	10 *s.* per week.
–	–	–	–	479		Extra allowance	–	–	1 *s.* per week.
						14 Rural Post Letter Carriers	–	–	577 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 238 *l.* p' year.			
–	–	–	–	500	Newbury	1 Clerk	18 *s.* per week	1 *s.*	33 *s.*
						1 ditto	18 *s.* per week	1 *s.*	30 *s.*
–	–	–	–	654		3 Letter Carriers	16 *s.* per week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	6 *s.* per week.
–	–	–	–	1,186		Extra Allowances	–	–	22 *s.* 6 *d.* p' wk.
						16 Rural Post Letter Carriers	–	–	590 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 99 *l.* p' year.			
–	–	–	–	720	Newcastle (Staffordshire).	1 Sorting Clerk	18 *s.* per week	1 *s.*	22 *s.*
						4 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
–	–	–	–	482		1 Auxiliary	–	–	8 *s.* per week.
						5 Rural Post Letter Carriers	–	–	289 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 91 *l.* p' year.			
–	–	–	–	647	Newcastle-on-Tyne.	1 Clerk	180 *l.* per year	10 *l.*	220 *l.*
						2 Clerks (1st Class)	120 *l.* per year	6 *l.*	160 *l.*
						4 ditto (2nd Class)	100 *l.* per year	5 *l.*	120 *l.*
–	–	–	–	248		7 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						10 ditto, 2nd Section	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
						(One-half cost of 1 Clerk charged to Telegraphs.)			
–	–	–	42	1,786		1 Inspector of Letter Carriers	80 *l.* per ann.	4 *l.*	120 *l.*
						26 Letter Carriers, &c.	18 *s.* per week	1 *s.*	23 *s.*
						And after 10 years' service to 25 *s.*			
–	–	–	55	1,615		4 Allowances of 20 *s.* a week each to Postmaster for Letter Carriers.			
						3 Allowances of 17 *s.* a week each to Postmaster for Rural delivery.			
–	–	–	25	965		9 Auxiliary Letter Carriers	–	–	12 *s.* per week.
						1 ditto	–	–	16 *s.* per week.
–	–	–	158	8,839		19 ditto	–	–	10 *s.* per week.
						1 Office Servant	–	–	15 *s.* 6 *d.* p'wk.
–	–	–	73	991		Extra allowances	–	–	27 *s.* 6 *d.* p'wk.
						18 Rural Post Letter Carriers	–	–	818 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* for each man, estimated at	–	–	35 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 1,253*l.* p'year.			
–	–	–	–	446	Newmarket	2 Sorting Clerks	18 *s.* per week	1 *s.*	30 *s.*
						1 Letter Carrier	–	–	15 *s.* per week.
–	–	–	57	1,177		1 ditto	–	–	7 *s.* per week.
						Extra allowance during race weeks (7 meetings)	–	–	6 *s.* per week.
						Extra allowance	–	–	3 *s.* per week.
						5 Rural Post Messengers	–	–	182 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 141 *l.* p' year.			
–	–	–	8,786	491,692					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	47,557	4,932	45,642	994	84,727	5,422	275,654	- -	11,231	-	14,211	3,884
Newport, Monmouthshire -	320	30	391	12	769	28	1,428	- -	-	-	53	111
Newport Pagnell - - -	90	8	52	-	-	9	408	- -	30	-	18	-
Newport, Salop - - -	70	6	46	-	-	7	287	- -	60	-	18	1
Newton Abbot - - -	170	18	186	1	50	19	861	- -	60	-	24	1
Newton-le-Willows - -	85	5	46	-	-	5	266	- -	30	-	21	-
Newtown, Montgomeryshire -	90	5	21	-	-	7	216	- -	40	-	17	-
Normanton - - - -	205	23	404	14	893	29	1,611	- -	-	-	97	-
Northallerton - - -	113	17	140	-	-	8	556	- -	80	-	30	-
Northampton - - -	375	38	376	10	746	24	1,160	- -	23	-	28	-
North Shields - - -	198	3	30	2	130	10	494	- -	73	-	11	-
Northwich - - - -	100	10	105	-	-	10	363	- -	70	-	26	-
Norwich - - - -	450	109	1,027	18	1,238	74	3,860	- -	-	-	119	140
Nottingham - - -	500	61	496	24	1,837	56	3,636	- -	-	-	125	-
Nuneaton - - - -	75	4	24	-	-	9	319	- -	40	-	17	-
Oakham - - - -	100	12	64	-	-	8	415	- -	40	-	16	-
Okehampton - - -	55	8	81	-	-	5	263	- -	10	-	10	-
Carried forward - - -	50,553	5,289	49,131	1,075	90,390	5,730	291,797	- -	11,787	-	14,841	4,137

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*.

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	8,786	491,692	Newport (Monmouthshire).	1 Clerk	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto	90 *l.* per year	4 *l.*	110 *l.*
						7 Sorting Clerks	20 *s.* per week, thence by	1 *s.*	25 *s.*
–	–	–	104	3,176				1 *s.* 6 *d.*	33 *s.*
						8 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
						2 Stampers	–	–	16 *s.* per week.
						4 Auxiliaries	–	–	7 *s.* per week.
						Extra Allowances	–	–	20 *s.* per week.
						1 Medical Officer, 8 *s.* 6 *d.* for each man, estimated at		–	12 *l.* per year.
–	–	–	–	598		14 Rural Post Letter Carriers	–	–	548 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 287 *l.* p'year.			
					Newton Abbot	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
						4 Letter Carriers, &c.	14 *s.* per week	6 *d.*	16 *s.*
–	–	–	–	482		1 Auxiliary	–	–	8 *s.* a week.
						2 ditto	–	–	7 *s.* a week.
						Extra allowances	–	–	1 *s.* a week.
						12 Rural Messengers	–	–	438 *l.* a year.
						Weekly allowances to Sub-Postmasters	–	–	198 *l.* a year.
–	–	–	45	1,397	Normanton	1 Clerk	38 *s.* per week	2 *s.*	48 *s.*
						2 ditto	28 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						8 Sorting Clerks	20 *s.* per week	1 *s.*	27 *s.*
						3 ditto	18 *s.* per week	1 *s.* 6 *d.*	25 *s.*
–	–	–	–	448		6 Letter Carriers, &c.	18 *s.* per week	1 *s.*	22 *s.*
						11 Rural Post Letter Carriers	–	–	393 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 432 *l.* p'year.			
					(Sub-Offices):				
–	–	–	–	384	Mirfield	3 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.*
					Sowerby Bridge	3 ditto	14 *s.* per week	6 *d.*	18 *s.*
					Heckmondwike	2 ditto			
					Castleford	2 ditto	14 *s.* per week	6 *d.*	16 *s.*
					Cleckheaton	1 ditto			
–	–	–	44	3,254	South Milford	1 Letter Carrier	16 *s.* per week	1 *s.*	20 *s.*
					Northampton	1 Clerk	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto	90 *l.* per year	4 *l.*	110 *l.*
						5 Sorting Clerks	20 *s.* per week, thence by	1 *s.*	25 *s.*
–	–	–	–	919				1 *s.* 6 *d.*	33 *s.*
						10 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary	–	–	10 *s.* per week.
						Extra allowances	–	–	14 *s.* per week.
						13 Rural Post Letter Carriers	–	–	564 *l.* per year.
–	–	–	135	2,843		Weekly allowances to Sub-Postmasters & others for delivery, &c., 78 *l.* p' year.			
						1 Medical Officer, 8 *s.* 6 *d.* for each man		–	11 *l.* a year.
					North Shields	2 Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						Half wages of one Clerk on the Telegraph Establishment at (Other half charged to Telegraphs.)			14 *s.* per week.
–	–	–	52	988		7 Letter Carriers	16 *s.* per week	1 *s.*	20 *s.*
						1 Allowance to Postmaster for Letter Carrier	–	–	18 *s.* per week.
						3 Auxiliaries	–	–	9 *s.* per week.
						Extra allowances	–	–	10 *s.* 6 *d.* p'wk.
–	–	–	–	664		Weekly allowances to Sub-Postmasters and others for delivery, &c., 14 *l.* p'year.			
					Norwich	1 First Class Clerk	120 *l.* per year	5 *l.*	160 *l.*
						2 Second ditto	90 *l.* per year	4 *l.*	110 *l.*
						4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.*	35 *s.*
–	–	–	116	6,950		10 ditto, 2nd Section	18 *s.* per week	1 *s.*	25 *s.*
						26 Letter Carriers, &c.	16 *s.* per week	1 *s.*	20 *s.*
						1 Letter Carrier	–	–	15 *s.* per week.
						3 Auxiliary Sorters	–	–	12 *s.* per week.
						3 ditto	–	–	10 *s.* per week
–	–	–	150	6,744		Extra allowances	–	–	16 *s.* per week.
						41 Rural Post Letter Carriers	–	–	1,606 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		–	22 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 700 *l.* p' year.			
–	–	–	–	475	Nottingham	1 Clerk	140 *l.* per year	6 *l.*	180 *l.*
						5 ditto	100 *l.* per year	5 *l.*	130 *l.*
						3 Sorting Clerks, 1st Section	27 *s.* 6 *d.* p'wk.	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	635		14 ditto, 2nd Section	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
						1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	30 *s.*
						32 Letter Carriers, &c.	17 *s.* per week	1 *s.*	21 *s.*
						3 Auxiliary Letter Carriers	–	–	10 *s.* per week.
–	–	–	–	419		3 Auxiliaries	–	–	8 *s.* per week.
						Extra Allowances	–	–	69 *s.* per week.
						17 Rural Post Letter Carriers	–	–	725 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		–	28 *l.* per year.
–	–	–	9,432	522,068		Weekly allowances to Sub-Postmasters & others for delivery, &c., 872 *l.* p'year.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	50,553	5,289	49,131	1,075	90,390	5,730	291,797	- -	11,787	-	14,841	4,137
Oldham - - - - -	207	7	70	4	286	21	969	- -	-	-	38	-
Ormskirk - - - - -	90	7	41	-	-	8	356	- -	35	-	16	-
Oswestry - - - - -	120	26	230	-	-	15	781	- -	80	-	42	-
Otley - - - - - -	80	6	77	-	-	6	414	- -	40	-	31	-
Ottery, St. Mary - - -	50	5	57	-	-	3	165	- -	10	-	6	-
Oundle - - - - -	75	6	35	-	-	8	295	- -	20	-	10	-
Oxford - - - - -	460	38	462	14	1,113	29	1,324	- -	-	-	48	50
Pembroke - - - - -	80	11	70	-	-	11	382	- -	40	-	10	-
Pembroke Dock - - -	117	2	20	-	-	5	168	- -	40	-	18	-
Penrith - - - - -	155	35	245	1	57	25	1,290	- -	65	-	51	-
Penryn - - - - -	72	1	4	-	-	3	130	- -	15	-	9	-
Penzance - - - - -	190	13	139	1	50	9	384	- -	80	-	49	-
Pershore - - - - -	75	7	45	-	-	9	365	- -	30	-	13	-
Peterborough - - -	250	24	231	4	333	22	1,339	- -	-	-	14	-
Petersfield - - - -	100	19	196	-	-	9	774		60	-	33	-
Carried forward - - -	52,674	5,496	51,053	1,099	92,229	5,913	300,933	- -	12,302	-	15,229	4,187

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*.

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	9,432	522,068	Oldham	1 Clerk	20 *s.* per week	1 *s.* 6 *d.*	35 *s.* 6 *d.*
						3 Sorting Clerks	18 *s.* per week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
						2 Allowances to Postmasters for Boy Clerks (Half charged to Telegraphs.)	–	–	12 *s.* p'wk. each.
–	–	–	50	1,620		11 Letter Carriers	18 *s.* per week	1 *s.*	21 *s.*
						3 ditto	–	–	12 *s.* per week.
						3 ditto	–	–	8 *s.* per week.
						Extra allowances	–	–	13 *s.* per week.
						4 Rural Post Letter Carriers	–	–	168 *l.* per year.
–	–	–	–	538		Weekly allowances to Sub-Postmasters & others for delivery, &c., 63 *l.* p'year.			
					Ormskirk	2 Letter Carriers	14 *s.* per week	1 *s.*	18 *s.* per week.
						1 Auxiliary	–	–	7 *s.* per week.
						5 Rural Post Messengers	–	–	195 *l.* per year.
–	–	–	–	1,253		Weekly allowances to Sub-Postmasters & others for delivery, &c., 56 *l.* p'year.			
					Otley	1 Letter Carrier	14 *s.* per week	1 *s.*	16 *s.* per week.
						1 Auxiliary	–	–	10 *s.* 6 *d.* p' wk.
						1 ditto	–	–	8 *s.* per week.
–	–	–	–	642		4 Rural Post Messengers	–	–	159 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 171 *l.* a year.			
					Oxford				
						1 First Class Clerk	120 *l.* per year	5 *l.*	160 *l.*
						4 Second ditto	90 *l.* per year	4 *l.*	110 *l.*
						4 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.* per week.
–	–	–	–	435		4 Ditto - ditto, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
						11 Letter Carriers, &c.	16 *s.* per week	6 *d.*	20 *s.*
						1 Auxiliary	–	–	13 *s.* per week.
						4 Auxiliaries	–	–	7 *s.* per week.
						Extra allowances	–	–	17 *s.* 6 *d.* p' wk.
						13 Rural Post Letter Carriers	–	–	505 *l.* per year.
–	–	–	120	3,577		Weekly allowances to Sub-Postmasters & others for delivery, &c., 127 *l.* p'year.			
						1 Medical officer, 8 *s.* 6 *d.* each man	–	–	12 *l.* a year.
					Pembroke Dock	2 Letter Carriers	14 *s.* per week	1 *s.*	16 *s.* per week.
						1 Auxiliary	–	–	9 *s.* per week.
						1 ditto	–	–	6 *s.* per week.
						Extra allowance	–	–	2 *s.* per week.
–	–	–	–	582		1 Rural Post Messenger	–	–	39 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, 3 *l.* per year.			
					Penrith	1 Clerk	20 *s.* per week	1 *s.*	30 *s.*
						1 Sorter	14 *s.* per week	6 *d.*	18 *s.*
						2 Letter Carriers	16 *s.* per week	6 *d.*	20 *s.*
						Allowance to Postmaster for Rural Delivery	–	–	21 *s.* per week.
						1 Auxiliary Letter Carrier	–	–	15 *s.* per week.
–	–	–	60	1,923		1 ditto - ditto	–	–	6 *s.* 6 *d.* p'week.
						2 ditto - ditto	–	–	7 *s.* per week.
						Extra allowances	–	–	4 *s.* per week.
						18 Rural Post Letter Carriers	–	–	755 *l.* per year.
–	–	–	–	230		Weekly allowances to Sub-Postmasters & others for delivery, &c., 343 *l.* p'year.			
					Penzance	1 Clerk	18 *s.* per week	1 *s.*	30 *s.*
						3 Letter Carriers	14 *s.* per week	6 *d.*	16 *s.*
						1 Auxiliary Letter Carrier	–	–	7 *s.* per week.
–	–	–	46	938		1 ditto - ditto	–	–	6 *s.* per week.
						Extra allowance	–	–	2 *s.* 6 *d.* p' week.
						4 Rural Post Letter Carriers	–	–	135 *l.* per year.
						Weekly allowance to Sub-Postmasters & others for delivery, &c., 92 *l.* p'year.			
					Peterborough	1 Clerk	90 *l.* per year	4 *l.*	110 *l.*
						3 Clerks	20 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						8 Sorters	16 *s.* per week	1 *s.*	20 *s.*
						5 Letter Carriers	14 *s.* per week	6 *d.*	18 *s.*
						3 Auxiliary Letter Carriers	–	–	7 *s.* per week.
–	–	–	120	2,287		1 Ditto - ditto	–	–	6 *s.* per week.
						Extra allowance for delivery, &c.	–	–	31 *s.* per week.
						5 Rural Post Letter Carriers	–	–	261 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 332 *l.* p' year.			
					Petersfield	1 Letter Carrier	14 *s.* per week	6 *d.*	16 *s.*
						Extra allowances	–	–	15 *s.* per week.
–	–	–	–	1,163		8 Rural Post Messengers	–	–	329 *l.* a year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 367 *l.* per year.			
–	–	–	9,828	538,435					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	52,674	5,496	51,053	1,099	92,229	5,913	300,933	- -	12,302	-	15,229	4,187
Petworth - - - - -	90	21	212	-	- -	8	539	- -	30	-	24	-
Pickering - - - - -	55	8	51	-	- -	5	281	- -	20	-	11	-
Plymouth - - - - -	*432	27	350	22	1,619	56	2,475	- -	-	-	180	140
Plympton - - - - -	50	3	40	-	- -	3	147	- -	10	-	8	-
Ponders End - - -	45	3	41	-	- -	4	230	- -	10	-	7	-
Pontefract - - - - -	90	9	82	1	21	8	328	- -	50	-	33	-
Pontypool - - - - -	90	9	98	-	- -	5	263	- -	50	-	25	-
Pontypridd - - - - -	125	19	186	1	55	8	551	- -	40	-	50	-
Poole - - - - -	100	4	31	-	- -	7	267	- -	60	-	26	-
Portsmouth - - - - -	520	15	210	16	1,278	37	1,833	- -	-	-	106	145
Prescot - - - - -	75	4	33	-	- -	6	263	- -	35	-	14	-
Preston - - - - - -	405	38	399	17	1,097	51	2,706	- -	-	-	135	-
Pwllheli - - - - -	70	17	95	-	- -	6	246	- -	30	-	10	1
Ramsgate - - - - -	275	7	62	*4	253	15	601	- -	30	-	33	-
Carried forward - - -	55,096	5,680	52,946	1,160	96,552	6,132	311,663	- -	12,667	-	15,891	4,473

* Including 100 *l.* as compensation for loss of Private Box and Bag Rents.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1876—*continued.*

Rates and Taxes, including Water and Fire Insurance.	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. *[At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]*			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Plymouth - -	1 Clerk - - - -	140 *l.* per year	6 *l.*	180 *l.*
						2 Clerks - - - -	100 *l.* per year	5 *l.*	130 *l.*
–	–	– –	9,828	538,435		7 Sorting Clerks, 1st Section	27 *s.* per week	1 *s.* 6 *d.*	35 *s.*
						11 ditto, 2nd Section - -	18 *s.* per week	1 *s.*	25 *s.*
–	–	– –	– –	895		1 Inspector of Letter Carriers	25 *s.* per week	1 *s.*	36 *s.*
						16 Letter Carriers, &c. - -	16 *s.* per week	6 *d.*	20 *s.*
						1 Railway Sorter - -	- -	- -	21 *s.* per week.
						1 ditto - - - -	- -	- -	15 *s.* per week.
						1 ditto - - - -	- -	- -	12 *s.* per week.
						1 ditto - - - -	- -	- -	10 *s.* per week.
–	–	– –	– –	418		1 ditto - - - -	- -	- -	9 *s.* per week.
						2 Auxiliaries - - -	- -	- -	12 *s.* per week.
						9 ditto - - - -	- -	- -	13 *s.* per week.
						8 ditto - - - -	- -	- -	6 *s.* per week.
						1 ditto - - - -	- -	- -	7 *s.* per week.
						Extra allowances - -	- -	- -	51 *s.* 6 *d.* p' wk.
–	–	– –	– –	5,196		14 Rural Post Letter Carriers	- -	- -	503 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		-	26 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 295*l.* p' year.			
					Ponders End -	4 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
–	–	– –	– –	255		Extra allowance - - -	- -	- -	10 *s.* per week.
					Pontefract -	1 Boy Clerk - - -	- -	- -	8 *s.* per week.
						2 Letter Carriers - -	14 *s.* per week	6 *d.*	16 *s.* per week.
						Extra allowances - -	- -	- -	1 *s.* 6 *d.* p' wk.
–	–	– –	– –	333		6 Rural Post Messengers -	- -	- -	234 *l.* per year
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 12 *l.* per year.			
					Pontypridd -	1 Clerk - - - -	20 *s.* per week	1 *s.*	30 *s.*
						2 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						Extra allowance - -	- -	- -	1 *s.* per week.
–	–	– –	– –	604		6 Rural Messengers - -	- -	- -	259 *l.* per year.
						Weekly allowances to Sub-Postmasters and others for delivery, &c., 168*l.* p' year.			
					Portsmouth -	1 First Class Clerk - -	140 *l.* per year	6 *l.*	180 *l.*
						5 Second ditto - - -	90 *l.* per year	5 *l.*	120 *l.*
						4 Sorting Clerks, 1st Section	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
–	–	– –	– –	526		5 Sorting Clerks, 2nd ditto	20 *s.* per week	1 *s.*	25 *s.*
						4 Stampers - - -	18 *s.* per week	1 *s.*	22 *s.*
						1 Inspector of Letter Carriers	26 *s.* per week	1 *s.* 6 *d.*	33 *s.*
						1 Letter Carrier - -	- -	- -	15 *s.* per week.
						26 Letter Carriers - -	16 *s.* per week	1 *s.*	21 *s.*
–	–	– –	– –	1,007		Extra allowances - -	- -	- -	8 *s.* 6 *d.* p' wk.
						3 Auxiliaries - - -	- -	- -	7 *s.* per week.
						2 Rural Post Letter Carriers	- -	- -	93 *l.* per year.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		-	20 *l.* per year.
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 53*l.* p' year.			
–	–	– –	– –	487	Prescot - -	2 Letter Carriers - -	14 *s.* per week	6 *d.*	18 *s.*
						4 Rural Post Messengers -	- -	- -	161 *l.* per year.
						Weekly allowances to Sub-Postmasters, &c., for delivery, &c., 26 *l.* per year.			
					Preston -	1 Clerk - - - -	120 *l.* per year	5 *l.*	160 *l.*
						3 ditto - - - -	90 *l.* per year	4 *l.*	110 *l.*
						3 Sorting Clerks, 1st Section	25 *s.* per week	1 *s.* 6 *d.*	32 *s.* 6 *d.*
						6 ditto, 2nd Section - -	18 *s.* per week	1 *s.*	24 *s.*
						3 Boy Clerks - - -	- -	- -	12 *s.* per week.
–	–	– –	120	4,212		17 Letter Carriers - -	16 *s.* per week	1 *s.*	20 *s.*
						1 Auxiliary - - -	- -	- -	8 *s.* per week.
						5 ditto - - - -	- -	- -	12 *s.* per week.
–	–	– –	– –	420		23 Rural Post Letter Carriers	- -	- -	883 *l.* per year.
						Extra allowances - -	- -	- -	31 *s.* per week.
						4 Letter Carriers (Blackpool)	14 *s.* per week	1 *s.*	18 *s.*
–	–	– –	160	4,902		1 ditto - ditto (Lytham) -	14 *s.* per week	1 *s.*	18 *s.*
						Weekly allowances to Sub-Postmasters & others for delivery, &c., 57*2l.* p' year.			
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at		-	14 *l.* per year.
					Ramsgate - -	1 Clerk - - - -	80 *l.* per year	3 *l.*	100 *l.*
						*3 Clerks, sorting - -	18 *s.* per week	1 *s.*	30 *s.*
–	–	– –	– –	452		(One-half of the wages of one of these Clerks is charged to Telegraphs.)			
						5 Letter Carriers - - -	14 *s.* per week	6 *d.*	18 *s.*
						4 Auxiliaries - - -	- -	- -	10*s.*6*d.* per week.
						2 ditto - - - -	- -	- -	10 *s.* per week.
						1 Summer allowance - -	- -	- -	7 *s.* per week.
–	–	– –	100	1,354		1 Auxiliary Letter Carrier -	- -	- -	6 *s.* per week.
						Extra allowances - -	- -	- -	3 *s.* 6 *d.* p' wk.
						Ditto - for summer -	- -	- -	4 *s.* per week.
						3 Rural Post Letter Carriers -	- -	- -	124 *l.* per year.
–	–	– –	10,208	559,496		Allowances to Sub-Postmasters	- -	- -	53*l.* per year.

* The first clerk to rise to 33 *s.* a week.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.			
		No.	Amount.	No.	Amount.	No.	Amount.				
	£.		£.		£.		£.	£.	£.	£.	£.
Brought forward - -	55,096	5,680	52,946	1,160	96,552	6,132	311,663	- -	12,667	-	15,891	4,473
Reading - - - - - -	434	45	467	-	1,071	44	2,240	- -	-	-	74	2
Redcar - - - - - -	85	3	36	-	-	4	2 3	- -	35	-	28	-
Redditch - - - - -	80	11	134	-	-	12	580	- -	55	-	34	-
Redhill - - - - - -	149	12	116	-	-	8	610	- -	90	-	17	-
Redruth - - - - - -	102	5	35	-	-	6	206	- -	40	-	21	-
Reigate - - - - - -	130	7	62	-	-	9	468	- -	60	-	29	-
Retford - - - - - -	110	8	52	-	-	8	356	- -	50	-	21	-
Rhayader - - - - -	40	1	4	-	-	3	85	- -	-	-	4	-
Rhyl - - - - - -	110	24	298	2	91	24	1,071	- -	50	-	66	-
Richmond, Surrey - - -	185	4	46	1	60	15	697	- -	70	-	22	-
Richmond Yorkshire - -	90	12	63	-	-	9	341	- -	40	-	23	-
Ringwood - - - - - -	100	3	31	-	-	8	239	- -	60	-	11	-
Ripon - - - - - -	85	8	39	-	-	12	452	- -	50	-	18	-
Rochdale - - - - -	250	13	115	6	311	20	1,049	- -	-	-	34	-
Rochester - - - - -	160	15	113	1	75	13	704	- -	65	-	20	-
Romford, E. - - - - -	110	32	294	-	-	15	816	- -	50	-	38	-
Romsey - - - - - -	82	9	79	-	-	7	317	- -	30	-	17	-
Carried forward - - -	57,398	5,892	54,930	1,184	98,160	6,349	322,131	- -	13,412	-	16,368	4,475

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*.

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	10,208	559,496	Reading – –	1 Clerk – – – –	120 *l.* p' year –	5 *l.*	160 *l.*
						4 Clerks – – – –	90 *l.* p' year –	4 *l.*	110 *l.*
	–	– –	195	4,483		4 Sorting Clerks – –	26 *s.* p' week –	1 *s.* 6 *d.*	33 *s.*
						4 Sorting Clerks, Lower Section	18 *s.* p' week –	1 *s.*	25 *s.*
						16 Letter Carriers – –	16 *s.* p' week –	1 *s.*	21 *s.*
						26 Rural Post Letter Carriers – –	– –	– –	1,078 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 268 *l.* p' year.			
–	–	– –	– –	421		2 Auxiliary – – –	– –	– –	10 *s.* p' wk. each.
						Extra Allowances – –	– –	– –	11 *s.* p' week.
						1 Medical Officer at 8 *s.* 6 *d.* per man, estimated at – –			16 *l.* per year.
–	–	– –	– –	883	Redhill – –	2 Letter Carriers – –	14 *s.* p' week –	6 *d.*	16 *s.*
						6 Rural Messengers – –	– –	– –	296 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 196 *l.* p' year.			
						Allowances for Station Service, &c. – –		– –	32 *s.* 6 *d.* p' week.
–	–	– –	34	1,016	Reigate – –	2 Letter Carriers – –	12 *s.* p' week –	6 *d.*	16 *s.*
						1 Auxiliary Carrier – –	– –	– –	10 *s.* p' week.
						1 ditto – – – –	– –	– –	9 *s.* p' week.
						5 Rural Post Letter Carriers – –	– –	– –	187 *l.* p' year.
–	–	– –	– –	404		Weekly Allowances to Sub-Postmasters, &c., for Delivery –			95 *l.* p' year.
						Extra Allowances – –	– –	– –	26 *s.* p' week.
					Retford – –	3 Letter Carriers – –	14 *s.* p' week	6 *d.*	18 *s.*
–	–	– –	– –	749		4 Rural Post Letter Carriers	– –	– –	159 *l.* p' year.
						1 Auxiliary – – –	– –	– –	7 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 39 *l.* p' year.			
–	–	– –	– –	589	Rhyl – –	2 Sorting Clerks – –	16 *s.* p' week –	1 *s.*	21 *s.*
						1 Railway Messenger – –	14 *s.* p' week –	6 *d.*	18 *s.*
						3 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.*
						1 Auxiliary – – –	– –	– –	9 *s.* p' week.
						19 Rural Post Letter Carriers – –	– –	– –	624 *l.* p' year.
–	–	– –	– –	133		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 199 *l.* p' year.			
						Summer Allowance. – –	– –	– –	8 *s.* p. week.
					Richmond, Surrey	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						10 Letter Carriers – –	16 *s.* p' week –	1 *s.*	21 *s.*
–	–	– –	33	1,719		2 Auxiliary Letter Carriers	– –	– –	7 *s.* p' week.
						1 ditto – – – –	– –	– –	11 *s.* p' week.
						2 Auxiliaries – – –	– –	– –	14 *s.* p' week.
						Weekly Allowances to Sub-Postmaster & others for Delivery, 471 *l.* p' year.			
–	–	– –	100	1,180		Extra Allowances – –	– –	– –	4 *s.* p' week.
					Ripon – –	2 Letter Carriers – –	14 *s.* p' week –	6 *d.*	18 *s.*
						1 Auxiliary Letter Carrier –	– –	– –	7 *s.* p' week.
						1 ditto – – – –	– –	– –	11 *s.* p' week.
–	–	– –	– –	557		8 Rural Post Letter Carriers	– –	– –	264 *l.* p' year.
						Extra Allowances – –	– –	– –	16 *s.* 6 *d.* p' week.
					Rochdale – –	1 Clerk – – – –	80 *l.* – –	3 *l.*	100 *l.*
						1 Sorting clerk – –	20 *s.* p' week –	1 *s.* 6 *d.*	33 *s.*
–	–	– –	– –	441		2 Sorting clerks – –	20 *s.* p' week –	1 *s.* 6 *d.*	27 *s.* 6 *d.*
						2 Boy Clerks – – –	– –	– –	10 *s.* p' week.
						10 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
						7 Rural Post Letter Carriers	– –	– –	281 *l.* p' year.
–	–	– –	– –	644		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 143 *l.* p' year.			
						3 Auxiliaries – – –	– –	– –	12 *s.* p' week.
						Extra Allowances – –	– –	– –	14 *s.* p' week.
–	–	– –	104	1,863	Rochester – –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 33 *s.* p' week.
						4 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
						1 Auxiliary – – –	– –	– –	13 *s.* p' week.
–	–	– –	41	1,178		1 ditto – – – –	– –	– –	9 *s.* p' week.
						1 ditto – – – –	– –	– –	7 *s.* p' week.
						Extra Allowances – –	– –	– –	4 *s.* 6 *d.* p' week.
						6 Rural Post Letter Carriers	– –	– –	291 *l.* p' year.
–	–	– –	55	1,363		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 86 *l.* p' year.			
					Romford – –	3 Letter Carriers – –	14 *s.* p' week –	6 *d.*	18 *s.*
						1 Station Messenger – –	– –	– –	14 *s.* p' week.
						1 Letter Carrier – –	– –	– –	6 *s.* p' week.
–	–	– –	– –	525		Extra Allowances – –	– –	– –	15 *s.* p' week.
						10 Rural Messengers – –	– –	– –	321 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 234 *l.* p' year.			
–	–	– –	10,770	577,644					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	57,398	5,892	54,930	1,184	98,160	6,349	322,131	- -	13,412	-	16,368	4,475
Ross, Hereford	120	23	137	1	78	20	1,188	- -	40		35	-
Rotherham	220	25	201	6	459	21	1,290	- -	-	-	87	-
Royston	100	21	177	-	-	10	663	- -	50	-	21	-
Ruabon	90	13	135	-	-	7	352	- -	50	-	21	-
Rugby	235	40	447	4	287	22	919	- -	25	-	36	-
Rugeley	70	9	93	-	-	6	241	- -	30	-	19	-
Runcorn	100	2	11	-	-	5	209	- -	70	-	26	-
Ryde, Isle of Wight	220	9	142	1	50	15	773	- -	100	-	47	57
Saffron Walden	70	7	45	-	-	7	240	- -	15	-	16	-
St. Albans	130	8	67	-	-	11	564	- -	40	-	8	-
St. Austell	120	30	416	-	-	16	830	- -	50	-	48	-
St. Clears	50	6	58	-	-	8	291	- -	-	-	9	-
St. Helens	176	8	74	1	65	9	414	- -	60	-	8	-
St. Ives	90	12	147	-	-	4	180	- -	30	-	22	-
St. Neots	100	22	171	-	-	10	433	- -	70	-	21	-
Salisbury	325	55	510	5	390	21	1,251	- -	73	-	38	-
Saltburn-by-the-Sea	65	7	54	-	-	2	216	- -	25	-	25	-
Sandy	50	7	77	-	-	3	209	- -	10	-	10	-
Sandbach	60	2	12	-	-	5	194	- -	20	-	11	-
Sandwich	100	10	83	-	-	9	362	- -	40	-	20	-
Sawbridgeworth	40	-	-	-	-	3	91	- -	-	-	3	-
Saxmundham	100	18	151	-	-	6	347	- -	70	-	23	-
Scarborough	250	7	51	5	228	15	721	- -	80	-	26	-
Seele	90	10	82	-	-	5	273	- -	30	-	8	-
Carried forward	60,369	6,243	58,271	1,207	99,717	6,589	334,382	- -	14,390	-	16,958	532

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmaster for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	10,770	567,644	Ross	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						3 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
						1 Auxiliary	–	–	10 *s.* p' week.
						16 Rural Post Letter Carriers	–	–	661 *l.* p' year.
						Extra Allowances	–	–	9*s.* 9 *d.* p' week.
–	–	–	45	1,643	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 335 *l.* p' year.				
					Rotherham	Chief Clerk	100 *l.* p' year	5 *l.*	130 *l.*
–	–	–	85	2,342		1 Clerk	80 *l.* p' year	3 *l.*	100 *l.*
						4 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
						5 Letter Carriers	18 *s.* p' week	6 *d.*	21 *s.*
–	–	–	–	1,011		Extra Allowances	–	–	13 *s.* p' week.
						4 Auxiliaries	–	–	10 *s.* p' week.
						1 ditto	–	–	6 *s.* per week.
–	–	–	–	648		11 Rural Post Letter Carriers	–	–	505 *l.* p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 352 *l.* p' year.				
–	–	–	65	2,014	Rugby	1 Clerk	90 *l.* p' year	4 *l.*	110 *l.*
						3 Clerks	18 *s.* p' week	1 *s.*	33 *s.*
						5 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
–	–	–	–	453		2 Auxiliaries	–	–	7 *s.* p' week.
						15 Rural Post Letter Carriers	–	–	624 *l.* p' year.
						Extra Allowances	–	–	11 *s.* p' week.
–	–	–	–	416	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 231 *l.* p' year.				
					Runcorn	3 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
						1 ditto	–	–	8 *s.* p' week.
–	–	–	24	1,413		1 Rural Post Letter Carrier	–	–	34 *l.* p' year.
						Extra Allowances	–	–	2 *s.* p' week.
					Weekly Allowances to Sub-Postmasters & others for Delivery, 26 *l.* p' year.				
					Ryde	1 Clerk	18 *s.* p' week	1 *s.*	30 *s.*
–	–	–	–	386		7 Letter Carriers	–	–	17 *s.* p' week.
						1 ditto	–	–	13 *s.* p' week.
						1 Auxiliary Summer Letter Carrier.	–	–	7 *s.* p' week.
–	–	–	50	859		1 ditto	–	–	10 *s.* p' week.
						1 Auxiliary	–	–	6 *s.* p' week.
						Extra Allowances	–	–	7 *s.* p' week.
–	–	–	–	1,464		4 Rural Post Letter Carriers	–	–	156 *l.* p' year.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 208 *l.* p' year.				
–	–	–	–	408		1 Summer Allowance	–	–	7 *s.* p' week.
					St. Albans	3 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
						1 Letter Carrier	–	–	9 *s.*
–	–	–	75	872		1 ditto	–	–	8 *s.*
						6 Rural Post Letter Carriers	–	–	320 *l.* p' year.
					Weekly Allowances to Sub-Postmasters and others for Delivery, 56 *l.* p' year.				
–	–	–	–	469		Extra Allowances	–	–	7 *s.* p' week.
					St. Helens	1 Clerk	18 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
–	–	–	–	795		3 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						2 Auxiliaries	–	–	12 *s.* p' week.
						4 Rural Post Letter Carriers	–	–	173 *l.* p' year.
–	–	–	95	2,682	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 *l.* p' year.				
						Extra Allowances	–	–	5 *s.* p' week.
–	–	–	–	385	St. Ives	1 Letter Carrier	14 *s.* p' week	6 *d.*	18 *s.*
						Extra Allowances	–	–	2 *s.* p' week.
						3 Rural Post Letter Carriers	–	–	110 *l.* p' year.
–	–	–	–	356	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 22 *l.* p' year.				
					St. Neots	1 Letter Carrier	12 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	7 *s.* p' week.
–	–	–	–	297		8 Rural Post Letter Carriers	–	–	256 *l.* p' year.
						Extra Allowances	–	–	21 *s.* p' week.
					Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 42 *l.* p' year				
–	–	–	–	605	Salisbury	1 Clerk	80 *l.* p' year	4 *l.*	100 *l.*
						4 ditto	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	134		5 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	7 *s.* p' week.
						15 Rural Post Letter Carriers	–	–	615 *l.* p' year.
–	–	–	–	693	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 443 *l.* p' year.				
					Scarborough	3 Clerks	20 *s.* p' week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30 *s.**
–	–	–	141	1,497		1 Counter Clerk	–	–	12 *s.* p' week.
						1 Assistant Clerk, Summer Months	–	–	15 *s.* p' week.
						8 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	26 *s.*
–	–	–	–	483		4 Auxiliaries, Summer Allowances	–	–	45 *s.* p' week.
						4 Auxiliaries	–	–	10 *s.* p' week.
						3 Rural Post Letter Carriers	–	–	120 *l.* p' year.
						Extra Allowances	–	–	2 *s.* p' week.
–	–	–	11,350	599,969	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 22 *l.* p' year.				

* The First Clerk rising to 33 *s.*

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.			
		No.	Amount.	No.	Amount.	No.	Amount.				
	£.		£.		£.		£.	£.	£.	£.	£.
Brought forward	60,369	6,243	58,271	1,207	99,717	6,589	334,382	-	14,390	-	16,958	4,532
Selby	90	13	97	-	-	12	534	-	60		26	-
Settle	40	5	24	-	-	3	120	-	10	-	12	-
Sevenoaks	140	22	179	-	-	8	692	-	60	-	36	-
Shaftesbury	75	10	68	-	-	6	304	-	40	-	11	-
Sheerness	142	5	41	1	75	7	323	-	30	-	23	-
Sheffield	550	69	497	29	2,607	92	5,314	-	-	-	235	-
Shepton Mallet	60	4	64	-	-	4	213	-	15	-	15	-
Sherborne	125	15	141	-	-	9	423	-	65	-	21	-
Shiffnall	60	6	45	-	-	7	289	-	20	-	13	-
Shipley (Yorkshire)	80	2	22	-	-	5	216	-	20	-	16	-
Shipston-on-Stour	50	8	45	-	-	5	239	-	20	-	10	-
Shoreham	75	6	56	-	-	4	200	-	35	-	14	-
Shrewsbury	460	145	1,570	21	1,625	87	4,509	-	-	-	151	70
Sidmouth	65	3	47	-	-	6	183	-	35	-	12	-
Sittingbourne	120	16	147	-	-	10	480	-	70	-	23	-
Skipton	90	27	189	-	-	7	372	-	60	-	31	-
Sleaford	90	20	121	-	-	8	424	-	40	-	21	-
Slough	130	13	147	1	50	15	592	-	70	-	33	-
Soham	75	11	118	-	-	5	201	-	20	-	12	-
Southall	40	3	24	-	-	5	198	-	-	-	7	-
Southampton	450	52	624	16	1,415	55	2,595	-	-	-	254	-
Carried forward	63,376	6,598	62,537	1,275	105,489	69,949	352,803	-	15,060	-	17,934	4,602

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*.

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	11,350	599,969	Selby – –	1 Letter Carrier – –	14 *s.* p' week	6 *d.*	18 *s.*
						3 Auxiliaries – – –	– –	– –	7 *s.* p' week.
						Extra Allowances – –	– –	– –	3 *s.* p' week.
						8 Rural Messengers – –	– –	– –	341 *l.* p' year.
						Allowances to Sub-Postmasters, &c., for Delivery – –			89 *l.* p' year.
–	–	– –	– –	807	Sheerness –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	30 *s.*
						1 Letter Carrier	– –	– –	20 *s.* p' week.
						3 Letter Carriers –	14 *s.* p' week –	1 *s.*	18 *s.*
						1 ditto – – – –	– –	– –	10 *s.* 6 *d.* p' week.
						1 ditto – – – –	– –	– –	10 *s.* p' week.
–	–	– –	– –	206		Sub-office Allowances – –	– –	– –	33 *l.* p' year.
						Extra Allowances – –	– –	– –	2 *s.* 6 *d.* p' week.
						1 Rural Post Messenger –	– –	– –	42 *l.* p' year.
–	–	– –	30	1,137	Sheffield – –	1 Chief Clerk – – –	200 *l.* p' year –	10 *l.*	250 *l.*
						1 Second Clerk – – –	140 *l.* p' year –	10 *l.*	180 *l.*
						6 Clerks – – – –	100 *l.* p' year –	5 *l.*	140 *l.*
						8 Sorting Clerks, 1st Section	27 *s.* p' week –	1 *s.* 6 *d.*	35 *s.*
–	–	– –	– –	498		12 Sorting Clerks, 2nd Section	20 *s.* p' week.	1 *s.*	25 *s.* p' week.
						1 Inspector of Letter Carriers	90 *l.* p' year –	5 *l.*	120 *l.*
						1 Assistant Inspector of Letter Carriers.	27 *s.* p' week –	1 *s.* 6 *d.*	35 *s.*
–	–	– –	– –	634		48 Sorters and Letter Carriers	18 *s.* p' week –	1 *s.*	23 *s.*, with rise after 10 years to 25 *s.*
						26 Auxiliaries – – –	– –	– –	10 *s.* p' week.
						Allowances to 12 Bag Collectors, each at – –		– –	8 *s.* p' week.
–	–	– –	266	9,469		4 Rural Post Letter Carriers	– –	– –	156 *l.* p' year.
						Medical Officers, 8 *s.* 6 *d.* each man, estimated at – –			44 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,205 *l.* p' year.			
						Extra Allowances – –	– –	– –	4 *l.* p' week.
–	–	– –	– –	367		1 Allowance for sorting Newspapers – –		– –	15 *s.* p' week.
					Shipley – –	1 Letter Carrier – –	16 *s.* p' week	1 *s.*	18 *s.*
						2 Auxiliary Letter Carriers –	– –	– –	12 *s.* p' week.
						2 – – ditto – –	– –	– –	8 *s.* p' week.
–	–	– –	– –	775		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 57 *l.* p' year.			
					Shoreham- –	1 Letter Carrier – –	14 *s.* p' week –	1 *s.*	18 *s.*
						1 Auxiliary – – –	– –	– –	9 *s.* p' week.
						Extra Allowances – –	– –	– –	9 *s.* 6 *d.* p' week.
–	–	– –	– –	427		2 Rural Letter Carriers –	– –	– –	60 *l.* p' year.
						Sub-office Allowances – –	– –	– –	53 *l.* p' year.
					Shrewsbury –	1 Clerk – – – –	140 *l.* p' year –	6 *l.*	180 *l.*
						4 Clerks – – – –	100 *l.* p' year –	5 *l.*	130 *l.*
–	–	– –	– –	354		6 Sorting Clerks, Upper Section, 27 *s.* p' week		1 *s.* 6 *d.*	35 *s.*
						9 Sorting Clerks, Lower Section, 18 *s.* p' week		1 *s.* 6 *d.*	25 *s.*
						1 Medical Officer, estimated at – –		– –	18 *l.* p' year.
–	–	– –	– –	364		10 Letter Carriers, &c. –	16 *s.* p' week –	1 *s.*	21 *s.*
						1 Auxiliary – – –	– –	– –	10 *s.* 6 *d.* p' week
						1 ditto – – – –	– –	– –	8 *s.* p' week.
						1 Boy Sorter – – –	– –	– –	10 *s.* p' week.
						Extra Allowances for collecting bags, &c. –		– –	10 *s.* p' week.
–	–	– –	– –	380		74 Rural Post Letters Carriers	– –	– –	2,635 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 1,287 *l.* p' year.			
					Sittingbourne –	2 Letter Carriers – –	14 *s.* p' week	1 *s.*	18 *s.*
						1 Auxiliary – – –	– –	– –	7 *s.* 6 *d.* p' week.
–	–	– –	130	8,515		Extra Allowances for Station Service, &c. –		– –	8 *s.* 8 *d.* p' week.
						7 Rural Messengers – –	– –	– –	251 *l.* p' year,
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 118 *l.* p' year.			
–	–	– –	– –	342	Skipton – –	2 Letter Carriers – –	14 *s.* p' week –	6 *d.*	16 *s.*
						Extra Allowances – –	– –	– –	1 *s.* 6 *d.* p' week.
						5 Rural Letter Carriers –	– –	– –	179 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 111 *l.* p' year.			
–	–	– –	33	873	Slough – –	1 Clerk – – – –	18 *s.* p' week –	1 *s.*	24 *s.*, thence by 1 *s.* 6 *d.* to 30 *s.*
						2 Letter Carriers – –	12 *s.* p' week –	6 *d.*	16 *s.* p' week.
						1 ditto – – – –	– –	– –	11 *s.* p' week.
–	–	– –	– –	742		2 Letter Carriers – –	– –	– –	8 *s.* p' week.
						1 Railway Messenger – –	– –	– –	15 *s.* p' week.
						9 Rural Post Letter Carriers	– –	– –	326 *l.* p' year.
–	–	– –	– –	696		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 43 *l.* p' year.			
						Extra Allowances – –	– –	– –	10 *s.* 6 *d.* p' week.
					Southall – –	2 Letter Carriers – –	14 *s.* p' week.	1 *s.*	18 *s.* p' week.
						Extra Allowances – –	– –	– –	1 *s.* p' week.
–	–	– –	– –	1,022		3 Rural Post Letter Carriers	– –	– –	107 *l.* p' year.
					Southampton –	1 Clerk – – – –	160 *l.* p' year –	5 *l.*	200 *l.*
						5 ditto – – – –	100 *l.* p' year	5 *l.*	130 *l.*
						4 Sorting Clerks, Upper Section 27 *s.* p' week		1 *s.* 6 *d.*	35 *s.*
–	–	– –	– –	426		5 Sorting Clerks, Lower Section 18 *s.* p' week		1 *s.* 6 *d.*	25 *s.*
						15 Letter Carriers, &c. –	16 *s.* p' week –	1 *s.*	21 *s.*
						4 Auxiliary Letter Carriers –	– –	– –	11 *s.* p' week.
–	–	– –	– –	269		2 Auxiliaries – – –	– –	– –	10 *s.* p' week.
						7 Auxiliary Letter Carriers –	– –	– –	9 *s.* p' week.
						4 ditto – – – –	– –	– –	7 *s.* p' week
–	–	– –	150	5,488		1 ditto – – – –	– –	– –	6 *s.* p' week.
						22 Rural Post Letter Carriers	– –	– –	823 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 537 *l.* p' year.			
–	–	– –	11,959	633,760		Extra Allowances – –	– –	– –	12 *s.* 6 *d.* p' week.
						1 Medical Officer, 8 *s.* 6 *d.* each man, estimated at –			17 *l.* p' year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	63,376	6,598	62,537	1,275	105,489	6,949	352,803	- -	15,060	-	17,934	4,602
Southend	115	3	33	-	-	5	187	- -	40	-	27	-
South Molton	80	9	94	-	-	10	390	- -	20	-	12	-
Southport	200	8	35	2	144	20	820	- -	-	-	11	-
South Shields	192	5	36	3	159	13	534	- -	40	-	9	6
Southwell	50	8	43	-	-	6	212	- -	20	-	11	-
Spalding	100	16	97	-	-	11	650	- -	70	-	26	-
Spennymoor	58	1	9	-	-	-	94	- -	30	-	16	-
Spilsby	65	10	53	-	-	7	387	- -	35	-	14	-
Stafford	100	22	201	13	901	30	1,473	- -	50	-	79	-
Staines	110	9	143	-	-	11	614	- -	60	-	47	-
Stalybridge	99	2	11	-	-	5	221	- -	35	-	19	-
Stamford	197	16	102	3	190	14	687	- -	-	-	10	-
Stanmore	60	1	8	-	-	5	179	- -	20	-	5	-
Staplehurst	90	16	198	1	86	12	898	- -	15	-	23	-
Stevenage	60	6	46	-	-	6	241	- -	25	-	5	-
Stockport	300	28	220	6	441	31	1,510	- -	-	-	48	-
Stockton-on-Tees	200	9	974	2	146	20	769	- -	-	-	16	-
Carried forward	65,452	6,767	63,940	1,305	107,556	7,155	362,669	- -	15,520	-	18,312	4,608

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	– –	11,959	633,760	Southend – –	2 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.*
						1 Auxiliary – – –	– –	– –	9 *s.* p' week.
–	–	– –	– –	402		2 Rural Messengers – –	– –	– –	47 *l.* p' year.
						Extra Allowances – –	– –	– –	3 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 23 *l.* p' year.			
					Southport –	1 Clerk – – – –	28 *s.* p' week –	1 *s.*	35 *s.*
–	–	– –	– –	596		1 ditto – – – –	20 *s.* p' week.	1 *s*	25 *s.*
						2 Sorters – – –	18 *s.* p' week –	1 *s.*	20 *s.*
						7 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
						2 Auxiliaries – – –	– –	– –	16 *s.* p' week.
						5 ditto, additional – –	– –	– –	12 *s.* p' week.
–	–	– –	61	1,271		3 Auxiliaries – – –	– –	– –	8 *s.* p' week.
						1 Rural Post Letter Carrier	– –	– –	39 *l.* p' year.
						Extra Allowances – –	– –	– –	5 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, 29 *l.* p' year.			
–	–	– –	106	1,082	South Shields –	3 Clerks – – – –	20 *s.* p' week –	1 *s.* –	25 *s.*, then by 1 *s.* 6 *d.* to 33 *s.*
						1 Sorter – – – –	18 *s.* p' week –	1 *s.* –	22 *s.*
						5 Letter Carriers, &c. –	16 *s.* p' week –	1 *s.* –	20 *s.*
						2 Auxiliaries – – –	– –	– –	16 *s.* p' week.
–	–	– –	– –	336		1 Auxiliary – – –	– –	– –	14 *s.* p' week.
						3 Auxiliary Letter Carriers –	– –	– –	9 *s.* p' week.
						1 Rural Post Letter Carrier	– –	– –	42 *l.* p' year.
						Extra Allowances – –	– –	– –	3 *s.* 6 *d.* p' week.
–	–	– –	45	988	Stafford – –	1 Superintending Clerk at Station Office.	160 *l.* a year –	8 *l.*	200 *l.*
						2 Clerks – – – –	90 *l.* p' year –	4 *l.*	110 *l.*
						9 Sorting Clerks – –	20 *s.* p' week –	1 *s.*	24 *s.* then by 1 *s.* 6 *d.* to 30 *s.*
–	–	– –	– –	207		1 Medical Officer, at 8 *s.* 6 *d.* per man, estimated at –			11 *l.* p' year.
						8 Letter Carriers, &c. –	16 *s.* p' week –	1 *s.*	22 *s.*
						4 Auxiliaries – – –	– –	– –	14 *s.* p' week.
						2 ditto – – – –	– –	– –	8 *s.* p' week.
–	–	– –	– –	554		16 Rural Post Letter Carriers	– –	– –	567 *l.* p' year.
						Extra Allowances – –	– –	– –	20 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 247 *l.* p' year.			
					Stalybridge –	3 Letter Carriers – –	16 *s.* p' week –	1 *s.*	20 *s.*
–	–	– –	160	2,964		1 Auxiliary – – –	– –	– –	12 *s.* p' week.
						1 Rural Post Messenger –	– –	– –	41 *l.* p' year.
					Stamford – –	3 Clerks – – – –	18 *s.* p' week –	1 *s.* 6 *d.*	33 *s.*
						4 Letter Carriers, &c. – –	14 *s.* p' week –	1 *s.*	18 *s.*
–	–	– –	– –	974		10 Rural Post Letter Carriers	– –	– –	409 *l.* p' year.
						Extra Allowance – –	– –	– –	4 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 95 *l.* p' year.			
					Staplehurst –	1 Clerk – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
–	–	– –	– –	385		1 Letter Carrier – –	– –	– –	6 *s.* 6 *d.* p' week.
						1 ditto – – – –	– –	– –	5 *s.* p' week.
						Extra Allowance – – –	– –	– –	10 *s.* p' week.
–	–	– –	60	1,246		10 Rural Post Letter Carriers	– –	– –	442 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 420 *l.* p' year.			
					Stockport – –	1 Clerk – – – –	90 *l.* p' year –	4 *l.*	110 *l.*
–	–	– –	– –	272		2 Clerks – – – –	27 *s.* p' week –	1 *s.* 6 *d.*	35 *s.*
						3 Sorting Clerks – –	18 *s.* p' week –	1 *s.* 6 *d.*	25 *s.*
						11 Letter Carriers, &c. –	16 *s.* p' week –	1 *s.*	20 *s.*
						4 ditto – – – –	– –	– –	12 *s.* p' week.
–	–	– –	33	1,343		7 Auxiliaries – – –	– –	– –	8 *s.* p' week.
						9 Rural Post Letter Carriers	– –	– –	312 *l.* p' year.
						Extra Allowances – –	– –	– –	12 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 371 *l.* p' year.			
–	–	– –	– –	377	Stockton-on-Tees	2 Clerks – – – –	20 *s.* p' week –	1 *s.*	33 *s.*
						3 Sorters, &c. – – –	16 *s.* p' week –	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier –	– –	– –	8 *s.* p' week.
–	–	– –	71	2,590		1 ditto – – – –	– –	4 –	10 *s.* p' week.
						5 Letter Carriers – –	– –	– –	18 *s.* p' week.
						4 Auxiliaries – – –	– –	– –	9 *s.* p' week.
						Allowance to Postmaster –	– –	– –	12 *s.* p' week.
–	–	– –	65	1,270		1 Auxiliary – – –	– –	– –	15 *s.* p' week.
						4 Rural Post Letter Carriers	– –	– –	139 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 18 *l.* p' year.			
–	–	– –	12,560	650,617		Extra Allowances – –	– –	– –	7 *s.* p' week.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	65,452	6,767	63,940	1,305	107,556	7,155	362,669	- -	15,520	-	18,312	4,608
Stoke-on-Trent	350	50	710	12	949	47	2,674	- -	-	-	221	-
Stone	80	7	51	-	-	9	355	- -	30	-	14	-
Stonehouse, Gloucester	70	12	87	-	-	7	273	- -	30		12	-
Stoney Stratford	80	11	81	-	-	6	269	- -	30	-	18	-
Stonham	40	9	71	-	-	7	311	- -	20	-	5	-
Stourbridge	137	12	115	1	63	11	682	- -	60	-	53	-
Stourport	40	2	10	-	-	6	216	- -	20	-	12	-
Stowmarket	65	8	65	-	-	6	280	- -	30	-	9	-
Stratford-on-Avon	100	7	47	-	-	9	351	- -	40	-	25	
Stroud, Gloucester	140	16	190	3	190	16	778	- -	16	-	63	-
Sudbury, Suffolk	120	19	147	-	-	11	513	- -	90	-	27	-
Sunderland	420	14	131	7*	529	41	1,902	- -	-	-	47	106
Sutton	100	6	76	-	-	13	593	- -	50	-	32	-
Swaffham	70	11	88	-	-	7	272	- -	25	-	15	-
Swansea	405	20	254	15	1,063	24	1,376	- -	-	-	44	78
Swindon	190	24	325	3	191	25	1,297	- -	-	-	50	-
Tadcaster	80	14	135	-	-	12	565	- -	45		25	-
Taibach	55	3	40	-	-	4	258	- -	20	-	12	-
Tamworth	80	9	64	-	-	12	537	- -	40		24	-
Tarporley	45	6	35	-	-	6	286	- -	30	-	9	-
Carried forward	68,119	7,027	66,662	3 45	110,541	7,434	376,457	- -	16,096	-	19,029	4,792

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Towns.	Force.	Minimum.	Annual Increment.	Maximum.	Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.
	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				£.	£.	£.	£.	£.
Stoke-on-Trent	1 Clerk	120 *l.* p' year	5 *l.*	160 *l.*	–	–	– –	12,560	650,617
	3 Clerks	90 *l.* p year	4 *l.*	110 *l.*					
	6 Sorting ditto	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*					
	1 Sorting Clerk, at 18 *s.* a week fixed wages.								
	3 Stampers	16 *s.* p' week	6 *d.*	20 *s.*					
	12 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*					
	6 ditto	– –	– –	8 *s.* p' week.					
	2 ditto	– –	– –	10 *s.* p' week.					
	1 Hanley Sub-office Letter Carrier	14 *s.* p' week.	6 *d.*	18 *s.*					
	2 Tunstall ditto	14 *s.* p' week.	1 *s.*	18 *s.*					
	2 Burslem ditto	16 *s.* p' week	1 *s.*	20 *s.*					
	3 Longton ditto	16 *s.* p' week	1 *s.*	20 *s.*					
	16 Rural Post Letter Carriers	– –	– –	646 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 774 *l.* p' year.								
	1 Medical Officer, 8 *s.* 6 *d.* per man, estimated at	– –	– –	12 *l.* p' year.	–	–	– –	– –	530
	Extra Allowances	– –	– –	3 *s.* p' week.					
Stourbridge	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*	–	–	– –	– –	472
	4 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*					
	1 Auxiliary	– –	– –	7 *s.* p' week.					
	6 Rural Post Letter Carriers	– –	– –	306 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 166 *l.* p' year.								
	Extra Allowances	– –	– –	2 *s.* p' week.	–	–	– –	– –	478
Stratford-on-Avon	1 Letter Carrier	16 *s.* p' week	6 *d.*	18 *s.*					
	1 Auxiliary	– –	– –	7 *s.* p' week.					
	Extra Allowance	– –	– –	10 *s.* 6 *d.* p' week.					
	7 Rural Post Messengers	– –	– –	268 *l.* p' year.	–	–	– –	– –	447
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 16 *l.* p' year.								
Stroud	1 Clerk	20 *s.* p' week	1 *s.*	33 *s.*					
	2 Clerks	20 *s.* p' week	1 *s.*	30 *s.*					
	2 Letter Carriers	12 *s.* p' week	6 *d.*	16 *s.*	–	–	– –	50	1,160
	Allowance for Sorting	– –	– –	15 *s.* p' week.					
	1 Auxiliary Letter Carrier	– –	– –	7 *s.* p' week.					
	13 Rural Post Letter Carriers	– –	– –	507 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 135 *l.* p' year.								
	Extra Allowances	– –	– –	1 *s.* p' week.	–	–	– –	– –	298
Sunderland	1 Clerk	120 *l.* p' year	5 *l.*	160 *l.*					
	1 ditto	90 *l.* p' year	4 *l.*	110 *l.*					
	4 Sorting Clerks	20 *s.* p' week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 33 *s.*					
	*Half of the Salary of one of these Clerks is borne on the Telegraph Establishments, Scale 22 *s.* by 1 *s.* to 27 *s.*								
	*Ditto – – ditto	– – ditto	– –	14 *s.* by 1 *s.* to 21 *s.*	–	–	– –	– –	449
	1 Head Letter Carrier	24 *s.* p' week	1 *s.*	28 *s.*					
	13 Letter Carriers	18 *s.* p' week	1 *s.*	23 *s.*, after 10 years good service to 25 *s.*					
	1 Sorter	18 *s.* p' week	1 *s.*	22 *s*					
	3 Auxiliaries	– –	– –	17 *s.* p' week.	–	–	– –	– –	563
	11 ditto	– –	– –	8 *s.* p' week.					
	2 ditto	– –	– –	10 *s.* p' week.					
	1 Auxiliary	– –	– –	10 *s.* 6 *d.* p' week.					
	1 ditto	– –	– –	14 *s.* p' week.					
	8 Rural Post Letter Carriers	– –	– –	318 *l.* p' year.	–	–	– –	50	3,185
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	– –	– –	17 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 144 *l.* p' year.								
	1 Sub-office Letter Carrier (Seaham).	13 *s.* p' week	6 *d.*	17 *s.*	–	–	– –	5	856
	Extra Allowances	– –	– –	16 *s.* p' week.					
Sutton	8 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*	–	–	– –	– –	470
	Carshalton Sub-office 5 Letter Carriers.	16 *s.* p' week	1 *s.*	20 *s.*					
	Extra Allowances	– –	– –	1 *s.* p' week.					
	Weekly Allowances to Sub-Postmaster for Delivery, &c.	–	–	3 *l.* p' year.					
Swansea	1 Clerk	140 *l.* p' year	6 *l.*	180 *l.*	–	–	– –	120	3,340
	4 Clerks	90 *l.* p' year	4 *l.*	110 *l.*					
	9 Sorting ditto	18 *s.* p' week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*					
	15 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*	–	–	– –	70	2,123
	1 Auxiliary Letter Carrier	– –	– –	12 *s.* p' week.					
	1 Auxiliary	– –	– –	15 *s.* p' week.					
	1 ditto	– –	– –	13 *s.* p' week.					
	1 ditto	– –	– –	7 *s.* p' week.	–	–	– –	– –	850
	5 Rural Post Letter Carriers	– –	– –	193 *l.* p' year.					
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	– –	– –	15 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 316 *l.* p' year.								
	Extra Allowances	– –	– –	9 *s.* p' week.	–	–	– –	– –	385
Swindon	1 Clerk	20 *s.* p' week	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 33 *s.*					
	2 Clerks	20 *s.* p' week	1 *s.*	30 *s.*					
	1 Sorter	16 *s.* p' week	1 *s.*	24 *s.*					
	4 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*	–	–	– –	– –	745
	Extra Allowances	– –	– –	4 *s.* 6 *d.* p' week.					
	20 Rural Post Letter Carriers	– –	– –	776 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 280 *l.* p' year.								
Taibach	1 Letter Carrier	16 *s.* p' week	1 *s.*	18 *s.*	–	–	– –	– –	105
	Extra Allowances	– –	– –	11 *s.* p' week.					
	3 Rural Post Letter Carriers	– –	– –	109 *l.* p' year.					
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 76 *l.* p' year.								
					–	–	– –	12,985	674,681

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	68,119	7,027	66,662	1,345	110,541	7,434	376,457	- -	16,096	-	19,029	4,792
Taunton - - - - -	375	62	764	5	380	46	2,198	- -	-	-	52	17
Tavistock - - - - -	100	6	70	-	-	7	319	- -	45	-	22	-
Teignmouth - - - - -	120	3	18	-	-	6	258	- -	75	-	31	1
Tenbury - - - - -	60	5	44	-	-	10	387	- -	20	-	12	-
Tenby - - - - - -	130	7	44	-	-	7	318	- -	60	-	22	-
Tetbury - - - - -	50	4	23	-	-	5	157	- -	15	-	9	-
Tetsworth - - - - -	50	11	107	-	-	9	351	- -	15	-	11	-
Tewkesbury - - - - -	110	15	89	-	-	11	497	- -	45	-	19	-
Thame - - - - - -	70	5	61	-	-	4	191	- -	20	-	11	-
Thetford - - - - -	120	23	171	-	-	17	666	- -	120	-	25	-
Thirsk - - - - - -	105	9	62	-	-	8	518	- -	50	-	21	-
Thrapstone - - - - -	90	11	86	-	-	8	289	- -	30	-	14	-
Tipton - - - - - -	90	5	29	-	-	9	351	- -	50	-	27	-
Tiverton - - - - -	120	16	164	-	-	17	657	- -	100	-	26	-
Todmorden - - - - -	60	6	46	-	-	7	283	- -	30	-	20	-
Torquay - - - - -	300	7	167	4	312	21	1,158	- -	16	-	55	51
Torrington - - - - -	55	2	29	-	-	5	179		15	-	8	-
Totnes - - - - - -	88	11	107	-	-	10	400	- -	65	-	21	-
Towcester - - - - -	50	9	48	-	-	7	287	- -	25	-	9	-
Tredegar - - - - -	110	6	78	-	-	6	406	- -	50	-	29	-
Tring - - - - - -	80	12	110	-	-	13	525	- -	40	-	15	-
Trowbridge - - - - -	110	5	53	-	-	8	318	- -	50	-	21	-
Carried forward - - -	70,562	7,267	69,032	1,354	111,233	7,675	387,170	- -	17,032	-	19,509	4,861

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Towns.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*] Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	12,985	674,681	Taunton	1 Clerk	100 *l.* p' year	4 *l.*	140 *l.*
						1 ditto	20 *s.* p' week	1 *s.*	33 *s.*
–	–	–	73	3,859		3 Clerks	20 *s.* p' week	1 *s.*	30 *s.*
						7 Sorters	18 *s.* p' week	6 *d.*	22 *s.*
						4 Letter Carriers, &c.	14 *s.* p' week	6 *d.*	18 *s.*
–	–	–	–	556		1 Suburban Letter Carrier	–	–	15 *s.* p' week.
						1 Auxiliary	–	–	12 *s.* p' week.
						1 ditto	–	–	7 *s.* p' week.
						1 ditto	–	–	6 *s.* p' week.
–	–	–	–	503		Extra Allowances for clearing Pillar Boxes, &c.	–	–	11 *s.* p' week.
						31 Rural Post Letter Carriers	–	–	1,062 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			429 *l.* p' year.
–	–	–	–	523	Teignmouth	2 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	14 *s.* p' week.
						1 ditto	–	–	7 *s.* p' week.
–	–	–	–	574		Extra Allowances	–	–	6 *s.* 6 *d.* p' week.
						2 Rural Post Letter Carriers	–	–	85 *l.* p' year.
						Sub-office Allowances	–	–	21 *l.* p' year.
–	–	–	–	254	Tenby	2 Letter Carriers	14 *s.* p' week	1 *s.*	18 *s.*
						5 Rural Post Letter Carriers	–	–	199 *l.* p' year.
						Extra Allowances	–	–	2 *s.* 6 *d.* a week.
–	–	–	–	534		Ditto in Summer, during three months	–	–	14 *s.* p' week.
						Allowances to Sub-Postmasters for Delivery	–	–	21 *l.* p' year.
–	–	–	–	760	Tewkesbury	1 Letter Carrier	14 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	7 *s.* p' week.
						9 Rural Post Letter Carriers	–	–	356 *l.* p' year.
–	–	–	–	353		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			58 *l.* p' year.
						Extra Allowances	–	–	7 *s.* p' week.
–	–	–	–	1,102	Thetford	1 Letter Carrier	12 *s.* p' week	6 *d.*	16 *s*
						1 Railway Messenger	–	–	15 *s.* p' week.
						15 Rural Post Letter Carriers	–	–	520 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			52 *l.* p' year
–	–	–	–	756		Extra Allowances	–	–	4 *s.* p' week.
					Tipton	6 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
–	–	–	–	509		3 ditto Auxiliary	–	–	7 *s.* p' week.
						Extra Allowances	–	–	5 *s.* p. week.
–	–	–	–	547	Tiverton	1 Letter Carrier	12 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	11 *s.* p' week.
						1 ditto	–	–	8 *s.* p' week.
						1 Auxiliary	–	–	7 *s.* p' week.
–	–	–	40	1,107		1 ditto	–	–	6 *s.* p' week.
						12 Rural Post Letter Carriers	–	–	434 *l.* p' year.
						Extra Allowances	–	–	17 *s.* 6 *d.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			57 *l.* p' year.
–	–	–	–	439	Todmorden	2 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	7 *s.* p' week.
						4 Rural Post Messengers	–	–	148 *l.* p' year.
–	–	–	45	2,104		Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			23 *l.* p' year.
						Extra Allowances	–	–	1 *s.* p' week.
–	–	–	–	286	Torquay	1 Chief Clerk	110 *l.* p' year	5 *l.*	140 *l.*
						2 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
						1 Clerk	20 *s.* p' week.	1 *s.*	30 *s.*
–	–	–	–	681		11 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						Extra Allowances for Collection	–	–	31 *s.* p' week.
						1 Auxiliary Letter Carrier	–	–	10 *s.* 6 *d.* p' week.
						2 Auxiliaries	–	–	6 *s.* p' week.
–	–	–	–	419		5 ditto	–	–	7 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c.,			326 *l.* p' year.
						2 Rural Post Letter Carriers	–	–	73 *l.* p' year.
–	–	–	–	673	Tredegar	2 Letter Carriers	16 *s.* p' week	1 *s.*	18 *s.*
						2 Auxiliary ditto	–	–	7 *s.* p' week.
–	–	–	–	770		2 Rural Post Letter Carriers	–	–	78 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery			&c., 198 *l.* p' year.
–	–	–	–	552		Extra Allowances	–	–	1 *s.* p' week.
					Trowbridge	3 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s*
						Extra Allowances	–	–	3 *s.* 6 *d.*
–	–	–	13,143	692,542		5 Rural Post Letter Carriers	–	–	182 *l.* p' year.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*.

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	70,562	7,267	69,032	1,354	111,233	7,675	387,170	- -	17,032	–	19,509	4,861
Truro - - - - -	150	19	223	1	68	15	709	- -	85	–	55	–
Tunbridge - - - -	175	8	85	1	55	10	596	-	60	–	16	
Tunbridge Wells - - -	200	19	202	3	255	16	1,199	- -	–	–	69	–
Twickenham - - - -	125	7	132	1	68	15	904	- -	30	–	47	–
Uckfield - - - -	60	10	63	–	–	5	284	- -	20	–	15	–
Ulceby - - - - -	70	13	73	–	–	6	306	- -	20	–	10	–
Ulverstone - - - -	125	17	136	–	–	13	662	- -	65	–	40	–
Uppingham - - - -	65	4	21	–	–	7	295	- -	20	–	16	–
Uxbridge - - - -	110	13	109	1	50	14	641	- -	50	–	34	–
Ventnor - - - -	75	1	4	–	–	4	149	- -	70	–	32	–
Wakefield - - - -	270	24	185	5	337	18	1,119	- -	–	–	39	–
Wallingford - - - -	80	14	99	–	–	8	406	- -	50	–	18	
Walsall - - - - -	224	10	79	5	338	18	923	- -	–	–	18	–
Waltham Cross - - -	90	6	94	–	–	12	572	- -	50	–	17	–
Wangford - - - -	70	6	59	–	–	2	264	-	20	–	10	–
Wansford - - - -	40	9	77	–	–	3	137		10	–	7	–
Wantage - - - -	80	9	68	–	–	6	273	-	40	–	17	–
Ware - - - - -	120	13	189	–	–	7	349	-	100	–	19	–
Wareham - - - -	80	9	85	–	–	5	230	- -	40	–	19	–
Warminster - - - -	90	6	31	–	–	7	291	- -	45	–	16	–
Warrington - - - -	275	23	224	7	524	32	1,555	- -	–	–	21	1
Carried forward - - -	73,136	7,507	71,270	1,378	112,928	7,898	399,034	- -	17,807	–	20,044	4,862

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	13,143	692,542	Truro	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						2 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.*
						1 ditto	–	–	10 *s.* p' week.
–	–	–	40	1,330		1 ditto	–	–	7 *s.* p'week.
						3 Auxiliaries	–	–	6 *s.* p' week.
						1 ditto	–	–	8 *s.* p' week.
–	–	–	52	1,039		7 Rural Post Letter Carriers	–	–	255 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 233 *l.* p' year.			
						Extra Allowances	–	–	10 *s.* 6 *d.* p'week.
–	–	–	60	1,985	Tunbridge	1 Clerk	18 *s.* p' week	1 *s.*	30 *s.*
						3 Letter Carriers	14 *s.* p' week	1 *s.*	16 *s.*
						1 ditto	–	–	16 *s.* p' week.
						Extra Allowances	–	–	1 *s.* 6 *d.* p' week.
–	–	–	40	1,346		6 Rural Post Letter Carriers	–	–	321 *l.* p' year.
						Allowances to Sub-Postmasters for Delivery	–	–	113 *l.* p' year.
					Tunbridge Wells	1 Clerk	34 *s.* p' week	1 *s.* 6 *d.*	40 *s.*
–	–	–	–	442		2 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
						10 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier	–	–	5 *s.* 6 *d.* p' week.
–	–	–	–	479		5 Rural Post Letter Carriers	–	–	289 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 346 *l.* p'year.			
						Extra Allowances	–	–	10 *s.* a week.
–	–	–	45	1,073	Twickenham	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						6 Letter Carriers	16 *s.* p' week.	1 *s.*	21 *s.*
						4 ditto	–	–	14 *s.* p' week.
–	–	–	–	417		1 ditto	–	–	13 *s.* p' week.
						1 Auxiliary Letter Carrier	–	–	12 *s.* p' week.
						1 Extra Allowance for acting as Head Letter Carrier			4 *s.* p' week.
–	–	–	48	1,042		Allowances to Sub-Postmasters for Delivery	–	–	252 *l.* p' year.
						Teddington Sub-Office:			
						3 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
–	–	–	4	334	Uxbridge	1 Clerk	18 *s.* p' week	1 *s.*	24 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*
						3 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						1 Auxiliary Letter Carrier	–	–	10 *s.* p' week.
						1 Auxiliary	–	–	6 *s.* p' week.
–	–	–	80	2,030		9 Rural Post Letter Carriers	–	–	377 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 72 *l.* p' year.			
						Extra Allowances	–	–	4 *s.*
	–	–	–	653	Wakefield	2 Clerks	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.* 6 *d.*
						3 Sorting Clerks	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.* 6 *d.*
						7 Letter Carriers	18 *s.* p' week	1 *s.*	21 *s.*
–	–	–	90	1,672		1 Auxiliary Letter Carrier	–	–	12 *s.* p' week.
						1 ditto	–	–	7 *s.* p' week.
						9 Rural Post Letter Carriers	–	–	356 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 347 *l.* p' year.			
–	–	–	40	863		Extra Allowances	–	–	2 *s.* 6 *d.* p'week.
					Walsall	1 Clerk	32 *s.* p' week	1 *s.* 6 *d.*	40 *s.*
						1 ditto	20 *s.* p' week	1 *s.*	30 *s.*
–	–	–	–	423		3 ditto Sorting	18 *s.* p' week	1 *s.*	28 *s.*
						6 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						2 Auxiliary Letter Carriers	–	–	14 *s.* p' week.
						4 Auxiliaries	–	–	8 *s.* p' week.
–	–	–	–	271		6 Rural Post Letter Carriers	–	–	270 *l.* p' year.
						Extra Allowances	–	–	15 *s.* p' week.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 169 *l.* p' year.			
–	–	–	–	478	Waltham Cross	9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						1 Auxiliary	–	–	11 *s.* p' week.
						Extra Allowances	–	–	2 *s.* p' week.
						2 Rural Post Messengers	–	–	98 *l.* p' year.
–	–	–	–	777		Weekly Allowances to Sub-Postmasters	–	–	14 *l.* p' year.
					Ware	2 Letter Carriers	12 *s.* p' week.	6 *d.*	16 *s.*
						2 Auxiliaries	–	–	8 *s.* p' week.
						1 Allowance to Postmaster	–	–	14 *s.* p' week.
–	–	–	–	454		1 ditto	–	–	7 *s.* p' week.
						3 Rural Post Messengers	–	–	103 *l.* p' year.
						Weekly Allowances to Sub-Postmasters	–	–	81 *l.* p' year.
–	–	–	–	473	Warrington	1 Clerk	95 *l.* p' annum	5 *l.*	120 *l.*
						2 ditto	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						4 Sorting Clerks	20 *s.* p' week	1 *s.*	25 *s.*
						9 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
–	–	–	100	2,700		4 Auxiliaries	–	–	12 *s.* p' week.
						7 ditto	–	–	8 *s.* p week
						12 Rural Post Letter Carriers	–	–	475 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 312 *l.* p' year.			
–	–	–	13,742	712,823		Extra Allowances	–	–	18 *s.* p' week.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	73,136	7,507	71,270	1,378	112,928	7,898	399,034	- -	17,807	-	20,044	4,862
Warwick	120	14	113	1	78	11	596	- -	30	-	27	-
Watford	140	19	186	1	78	25	1,067	- -	70	-	53	1
Wednesbury	147	3	36	-	-	11	428	- -	60	-	13	-
Weedon	50	5	39	-	-	5	192	- -	20	-	8	-
Wellingborough	110	8	61	-	-	9	353	-	60	-	24	-
Wellington (Salop)	140	30	246	1	68	19	1,077	- -	40	-	54	-
Wellington (Somerset)	120	9	84	-	-	9	417	- -	70	-	2	-
Wells (Norfolk)	50	3	23	-	-	2	86	- -	20	-	5	-
Wells (Somerset)	100	5	32	-	-	8	287	- -	50	-	19	-
Welshpool	90	9	56	-	-	8	352	-	45	-	20	-
Welwyn	50	5	44	-	-	7	289	- -	10	-	5	-
West Bromwich	150	2	11	1	18	12	434	- -	60	-	12	-
Westbury	60	5	32	-	-	4	169	- -	10	-	8	-
West Hartlepool	200	5	44	1	55	9	355	- -	15	-	5	-
Weston-super-Mare	200	14	147	4	292	18	751	- -	-	-	17	-
Weybridge Station	70	10	123	-	-	8	617	-	60	-	34	45
Weymouth	150	11	116	2	164	10	432	- -	60	-	60	-
Whitby*	177	5	43	-	-	11	436	- -	80	-	6	-
Carried forward	75,260	7,669	72,706	1,389	113,681	8,084	407,372	- -	18,567	-	20,438	4,908

* The Postmaster is also in receipt of a superannuation allowance of 130 *l.* per annum as late clerk in the Post Office; the amount is provided for in Sub-head (I).

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	13,742	712,823	Warwick	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						3 Letter Carriers, &c.	14 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	7 *s.* p' week.
–	–	–	50	1,014		Extra Allowances	–	–	15 *s.* 6 *d.* p' week.
						7 Rural Post Letter Carriers	–	–	268 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 138 *l.* p' year.			
–	–	–	45	1,640	Watford	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						5 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						2 ditto ditto Auxiliary	–	–	6 *s.* p' week.
						18 Rural Post Letter Carriers	–	–	629 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 170 *l.* p' year.			
–	–	–	22	706	Wednesbury	7 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						3 Auxiliaries	–	–	8 *s.* p' week.
						Extra Allowances	–	–	1 *s.* 6 *d.* p' week.
–	–	–	–	309		1 Rural Post Messenger	–	–	37 *l.* p' year.
					Wellingborough	3 Letter Carriers and Station Messengers.	16 *s.* p' week	6 *d.*	18 *s.*
–	–	–	–	608		1 Auxiliary ditto	–	–	7 *s.* p' week.
						5 Rural Messengers	–	–	171 *l.* p' year.
						Extra Allowances	–	–	11 *s.* p' week.
–	–	–	43	1,668	Wellington (Salop)	1 Clerk	20 *s.* p' week	1 *s.*	30 *s.*
						1 Letter Carrier	–	–	18 *s.* p' week.
						1 ditto	–	–	16 *s.* p' week.
						1 Auxiliary ditto	–	–	7 *s.* p' week.
–	–	–	–	715		Extra Allowances	–	–	10 *s.* p' week.
						16 Rural Messengers	–	–	638 *l.* p' year.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 307 *l.* p' yr.			
–	–	–	–	184	West Bromwich	1 Assistant Clerk at fixed wages of 14 *s.* a week, half of the wages (borne on Postal Establishment) charged to Telegraphs.			
						7 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
–	–	–	–	488		5 Auxiliary ditto	–	–	8 *s.* p' week.
						Extra Allowance	–	–	4 *s.* p' week.
–	–	–	–	563	West Hartlepool	1 Clerk	18 *s.* p' week	1 *s.*	30 *s.*
						2 Letter Carriers	–	–	20 *s.* p' week.
						2 Auxiliaries, &c.	–	–	12 *s.* p' week.
						3 Auxiliaries	–	–	9 *s.* p' week.
						1 Auxiliaries	–	–	7 *s.* p' week.
–	–	–	–	398		Extra Allowances	–	–	2 *s.* p' week.
						1 Rural Messenger	–	–	44 *l.* p' year.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 51 *l.* p' year.			
–	–	–	33	718	Weston-super-Mare	1 Clerk	90 *l.* p' year	4 *l.*	110 *l.*
						1 ditto	20 *s.* p' week	1 *s.*	33 *s.*
						2 Clerks	20 *s.* p' week	1 *s.*	30 *s.*
–	–	–	–	279		6 Letter Carriers &c.	16 *s.* p' week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	11 *s.* p' week.
						1 ditto	–	–	9 *s.* 6 *d.* p' week.
						4 Auxiliaries	–	–	7 *s.* p' week.
–	–	–	53	729		Extra Allowance for Delivery	–	–	9 *s.* 6 *d.* p' week.
						6 Rural Post Letter Carriers	–	–	221 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 118 *l.* p' year			
–	–	–	58	1,465	Weymouth	1 Clerk	20 *s.* p' week	1 *s.*	33 *s.*
						1 ditto	20 *s.* p' week	1 *s.*	30 *s.*
						2 Letter Carriers	14 *s.* p' week	6 *d.*	16 *s.*
						1 Auxiliary	–	–	6 *s.* 6 *d.* p' week.
–	–	–	–	949		1 Auxiliary Sorter	–	–	12 *s.* p' week.
						1 ditto	–	–	7 *s.* p' week.
						Extra Allowances	–	–	14 *s.* 6 *d.* p' week.
						5 Rural Post Letter Carriers	–	–	193 *l.* p' year.
–	–	–	26	1,008		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 54 *l.* p' year.			
					Whitby	4 Letter Carriers	12 *s.* p' week	6 *d.*	16 *s.*
						2 Auxiliary Letter Carriers	–	–	7 *s.* p' week.
–	–	–	40	782		2 Summer Letter Carriers (4 months in the year).	–	–	7 *s.* p' week.
						Extra Allowances, 1 *s.* 6 *d.* a week during the season.			
						5 Rural Post Letter Carriers	–	–	185 *l.* p' year.
–	–	–	14,114	727,046		Extra Allowances	–	–	3 *s.* p week.

POST OFFICE—(C.) Provincial Establishments in England and Wales, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	75,260	7,669	72,706	1,389	113,681	8,084	407,372	- -	18,567	–	20,438	4,908
Whitchurch (Salop) - - -	90	9	75	–	–	14	525	- -	50	–	22	–
Whitehaven - - - -	180	4	22	3	147	10	379	-	55	–	2	–
Wickham Market - - -	100	26	225	–	–	9	493	- -	55	–	19	–
Widnes - - - - -	70	–	–	–	–	3	107	- -	25	–	24	–
Wigan - - - - -	205	23	142	5	345	22	1,045	- -	–	–	20	–
Wigton - - - - -	70	3	11	–	–	7	290	- -	25	–	12	–
Wimborne - - - -	80	10	104	–	–	9	376	- -	60	–	21	–
Winchester - - - -	260	21	184	5	330	18	894	- -	–	–	75	1
Winchfield - - - -	90	14	133	–	–	8	504	- -	30	–	18	–
Windermere - - - -	115	16	164	–	–	6	504	- -	90	–	43	
Windsor - - - - -	230	6	70	4	221	19	882	- -	20	–	27	90
Winslow - - - - -	70	5	41	–	–	6	231	- -	15	–	8	–
Wirksworth - - - -	45	4	19	–	–	3	170	- -	10	–	8	
Wisbeach - - - -	186	24	201	4	278	19	874	- -	–	–	9	–
Witham - -	90	5	34	–	–	5	174	- -	60	–	9	–
Witney - - - -	60	4	35	–	–	8	255	- -	25	–	12	–
Woburn - - - -	65	6	53	–	–	5	190	- -	20		13	–
Wokingham - - - - -	80	4	39	–	–	7	322	-	50	–	18	
Woking Station - - -	70	8	91	–	–	5	309	- -	45	–	15	–
Wolverhampton - - -	435	28	219	14	1,233	32	1,763	- -		–	66	–
Woodbridge - - - -	90	11	87	–	–	8	337	- -	60	–	19	–
Woodford Green - - -	80	6	111	–	–	17	757	- -	20	–	21	–
Woodstock - - - -	70	5	26	–	–	3	128	- -	10	–	6	–
Worcester - - - -	340	31	286	11	751	42	1,816	- -	–	–	46	–
Workington - - - -	80	1	4	–	–	6	261	- -	51	–	18	–
Carried forward - - -	78,511	7,943	75,082	1,435	116,986	8,375	420,958	- -	19,343	–	20,989	4,999

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	14,114	727,046	Whitehaven	1 Clerk	26 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
						2 Clerks	18 *s.* p' week	1 *s.*	25 *s.* p' week (half of the salary of one of these clerks is charged to Telegraphs).
–	–	–	60	846		3 Letter Carriers	16 *s.* p' week	1 *s.*	20 *s.*
						1 Auxiliary Letter Carrier	–	–	9 *s.* 6 *d.* p' week.
–	–	–	–	892		2 ditto ditto	–	–	7 *s.* p' week.
						1 Auxiliary Letter Carrier	–	–	8 *s.* p' week.
–	–	–	–	226		3 Rural Post Letter Carriers	–	–	127 *l.* p' year.
						Weekly Allowances to Sub-Postmaster	–	–	10 *l.* p' year.
						Extra Allowances	–	–	4 *s.* p' week.
–	–	–	120	1,877	Widnes	2 Letter Carriers	16 *s.* p' week	6 *d.*	18 *s.*
						1 Auxiliary	–	–	8 *s.* p' week.
–	–	–	–	403	Wigan	1 Clerk	80 *l.* p' year.	4 *l.*	100 *l.*
						4 Sorting Clerks	20 *s.* p' week	1 *s.*	24 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*
–	–	–	–	641		7 Letter Carriers	16 *s.* p' week	1 *s.*	18 *s.*
						4 Auxiliary Letter Carriers	–	–	10 *s.* p' week.
						3 Auxiliaries	–	–	8 *s.* p' week.
–	–	–	81	1,825		8 Rural Post Letter Carriers	–	–	335 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 198 *l.* p' year.			
						Extra Allowances	–	–	10 *s.* p' week.
–	–	–	–	775	Winchester	1 Clerk	18 *s.* p' week	1 *s.*	33 *s.*
						4 Clerks	18 *s.* p' week	1 *s.*	30 *s.*
						5 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
–	–	–	–	916		2 Auxiliaries	–	–	7 *s.* p' week.
						11 Rural Post Letter Carriers	–	–	453 *l.* p' year.
–	–	–	48	1,588		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 107 *l.* p' year.			
						Extra Allowances	–	–	21 *s.* p' week.
–	–	–	–	365	Windsor	4 Clerks	18 *s.* p' week	1 *s.*	30 *s.*
						9 Letter Carriers, &c.	16 *s.* p' week	1 *s.*	21 *s.*
						10 Rural Post Letter Carriers	–	–	398 *l.* p' year.
–	–	–	–	252		Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 18 *l.* p' year.			
						Extra Allowances	–	–	5 *s.* p' week.
–	–	–	48	1,596	Wisbeach	1 Clerk	18 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						1 ditto	18 *s.* p' week	1 *s.* 6 *d.*	33 *s.*
						2 Clerks	18 *s.* p' week	1 *s.* 6 *d.*	30 *s.*
						3 Letter Carriers, &c.	14 *s.* p' week	1 *s.*	18 *s.*
–	–	–	–	367		1 Auxiliary	–	–	12 *s.* p' week.
						15 Rural Post Letter Carriers	–	–	585 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 127 *l.* p' year.			
–	–	–	–	387	Wolverhampton	1 First Class Clerk	140 *l.* p' year	6 *l.*	180 *l.*
						4 Second Class Clerks	100 *l.* p' year	5 *l.*	130 *l.*
						4 Sorting Clerks, Upper Section.	27 *s.* p' week	1 *s.* 6 *d.*	35 *s.*
						4 Sorting Clerks, Lower Section.	18 *s.* p' week	1 *s.* 6 *d.*	25 *s.*
–	–	–	–	509		15 Letter Carriers	16 *s.* p' week	1 *s.*	21 *s.*
						4 Assistant Letter Carriers	–	–	15 *s.* p' week.
						2 Allowance to Postmaster for Sorting	–	–	10 *s.* p' week.
–	–	–	–	530		4 Auxiliary ditto	–	–	8 *s.* p' week.
						2 Auxiliaries	–	–	7 *s.* p' week.
–	–	–	135	3,851		7 Rural Post Letter Carriers	–	–	341 *l.* p' year.
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 337 *l.* p' year.			
						Extra Allowances	–	–	12 *s.* p' week.
–	–	–	–	593		Medical Officer, 8 *s.* 6 *d.* per man, estimated at 19 *l.* p' year.			
–	–	–	–	989	Woodford Green	5 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*
						3 Auxiliaries	–	–	9 *s.* per week.
						Extra Allowance	–	–	6 *d.* per week.
					Buckhurst Hill	3 Letter Carriers	14 *s.* p' week	6 *d.*	18 *s.*
–	–	–	–	240	Chingford	2 ditto	14 *s.* p' week	6 *d.*	18 *s.*
					Loughton	4 ditto	14 *s.* p' week	6 *d.*	18 *s.*
						Weekly Allowance to Sub-Postmasters & others for Delivery, &c., 55 *l.* p' year.			
–	–	–	110	3,349	Worcester	1 First Class Clerk	120 *l.* p' year	5 *l.*	160 *l.*
						2 Second Class Clerks	90 *l.* p' year	4 *l.*	110 *l.*
						7 Sorting Clerks	20 *s.* p' week	1 *s.*	25 *s.*, thence by 1 *s.* 6 *d.* to 33 *s.*
–	–	–	–	414		8 Letter Carriers	16 *s.* p' week	6 *d.*	20 *s.*
						8 Auxiliaries	–	–	8 *s.* p' week.
						Extra Allowances	–	–	16 *s.* p' week.
						26 Rural Post Letter Carriers	–	–	1027 *l.* p' year.
						1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at 14 *l.* p' year.			
						Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 246 *l.* p' year.			
–	–	–	14,716	751,584					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	78,511	7,943	75,082	1,435	116,986	8,375	420,958	- -	19,343	-	20,989	4,999
Worksop	80	4	30	-	-	9	378	- -	40	-	24	-
Worthing	130	6	36	-	-	8	395	- -	60	-	41	1
Wotton-under-Edge	54	5	32	-	-	7	235	- -	20	-	10	-
Wragby	40	7	25	-	-	5	263	- -	10	-	7	-
Wrexham	187	17	137	2	116	16	736	- -	50	-	18	-
Wymondham	70	6	30	-	-	11	501	- -	20	-	9	-
Yarm	50	8	61	-	-	4	216	- -	15	-	10	-
Yarmouth, Norfolk	285	11	97	3	273	18	934	- -	-	-	21	69
Yeovil	125	7	46	-	-	8	302	- -	70	-	15	-
York	520	109	935	23	1,738	66	3,285	- -	-	-	113	85
For Incidental Payments	- -	-	-	-	-	-	- -	14,600	-	3,000	-	-
£.	80,052	8,126	76,511	1,463	119,113	8,527	428,203	14,600	19,628	3,000	21,257	5,154
Probable Increase	2,000	-	2,000	-	5,000	-	20,000	- -	500	-	- -	-
TOTALS	82,052	8,126	78,511	1,463	124,113	8,527	448,203	14,600	20,128	3,000	21,257	5,154

Sub-Postmasters	78,511
Clerks	124,113
Letter Carriers, &c.	448,203
Incidental Salaries	14,600
TOTAL SALARIES AND WAGES £.	747,479

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in ENGLAND and WALES, Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.
£.	£.	£.	£.	£.
–	–	– –	14,716	751,584
–	–	– –	10	562
–	–	– –	55	718
–	–	– –	– –	351
–	–	– –	– –	345
–	–	– –	45	1,289
–	–	– –	– –	630
–	–	– –	– –	352
–	–	– –	82	1,761
–	–	– –	– –	558
–	–	– –	137	6,813
600	2,800	500	1,000	22,500
600	2,800	500	16,045	787,463
–	–	– –	500	30,000
600	2,800	500	16,545	817,463

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
Worksop – –	2 Letter Carriers – –	16 *s.* per week	1 *s.*	20 *s.*
	1 Auxiliary – – –	– –	– –	14 *s.* per week.
	1 ditto – – – –	– –	– –	10 *s.* per week.
	1 ditto – – – –	– –	– –	7 *s.* per week.
	Extra Allowances – –	– –	– –	9 *s.* 6 *d.* p' wk.
	4 Rural Messengers – –	– –	– –	151 *l.* p' year.
	Weekly Allowances to Sub-Postmasters and others for Delivery, 29 *l.* p' year.			
Worthing – –	5 Letter Carriers – –	14 *s.* p' week –	1 *s.*	18 *s.*
	1 Auxiliary – – –	– –	– –	12 *s.* p' week.
	2 Rural Post Letter Carriers	– –	– –	83 *l.* p' year.
	Weekly Allowances to Sub-Postmasters for Delivery, &c. –			33 *l.* p' year.
	Extra Allowances – –	– –	– –	9 *s.* 6 *d.* p' week.
Wrexham – –	2 Clerks – – – –	18 *s.* p' week –	1 *s.* 6 *d.*	33 *s.*
	2 Letter Carriers – –	– –	– –	16 *s.* p' week.
	1 Auxiliary – – –	– –	– –	14 *s.* p' week.
	1 ditto – – – –	– –	– –	7 *s.* p' week .
	12 Rural Post Letter Carriers	– –	– –	491 *l.* p' year
	Weekly Allowances to Sub-Postmasters & others for Delivery, &c., 107 *l.* p' year			
Yarmouth –	1 Clerk – – – –	100 *l.* per year	5 *l*	130 *l.*
	1 ditto – – – –	80 *l.* p' year –	3 *l.*	100 *l.*
	1 ditto – – – –	20 *s.* p' week –	1 *s.*	25 *s.*, then by 1 *s.* 6 *d.* to 30 *s.*
	2 Sorters – – – –	18 *s.* p' week –	1 *s.*	22 *s.* p' week.
	7 Letter Carriers – –	16 *s.* p' week –	6 *d.*	20 *s.*
	1 Auxiliary – – –	– –	– –	14 *s.* p' week.
	2 Auxiliaries during summer months (Allowance to Postmaster)			16 *s.* p' week.
	2 Auxiliaries – – –	– –	– –	11 *s.* p' week.
	2 Auxiliaries – – –	– –	– –	7 *s.* p' week.
	Extra Allowances – –	– –	– –	25 *s.* p' week.
	4 Rural Post Messengers –	– –	– –	189 *l.* p' year.
	Allowance to Sub-Postmasters & others for Delivery, &c. –			51 *l.* p' year.
York – –	1 First Class Clerk – –	140 *l.* p' year –	6 *l.*	180 *l.*
	3 Second Class Clerks –	38 *s.* per week	2 *s.*	48 *s.*
	7 Sorting Clerks, 1st Section	27 *s.* p' week –	1 *s.* 6 *d.*	35 *s.**
	11 ditto, 2nd Section – –	18 *s.* p' week –	1 *s.* 6 *d.*	25 *s.*
	1 Inspector of Letter Carriers	24 *s.* p' week –	1 *s.*	28 *s.*
	13 Letter Carriers, &c. – –	16 *s.* p' week –	1 *s.*	21 *s.*
	1 Allowance to Postmester –	– –	– –	16 *s.* p' week.
	1 ditto – – – –	– –	– –	13 *s.* p' week.
	1 ditto – – – –	– –	– –	10 *s.* 6 *d.* p' week.
	2 ditto – – –	– –	– –	10 *s.* p' week.
	1 ditto – – – –	– –	– –	8 *s.* 6 *d.* p' week.
	7 ditto – – – –	– –	– –	8 *s.* p' week.
	Extra Allowances – –	– –	– –	4 *s.* p' week.
	41 Rural Post Letter Carriers	– –	– –	1,658 *l.* p' year
	Weekly Allowances to Sub-Postmasters & others for Delivery &c., 459 *l.* p' year.			
	1 Medical Officer, 8 *s.* 6 *d.* a man, estimated at	– –		18 *l.* p' year.

*One Clerk to retain old scale, 90 *l.* by 4 *l.* to 110 *l.*

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

PROVINCIAL ESTABLISHMENTS IN IRELAND,

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Sorting Office, Dublin	–	75	898	–	–	53	2,147	–	–	–	120	–
Money Order Letter Receivers, Dublin	–	–	–	–	–	–	–	–	–	–	300	–
Abbeyleix	35	7	41	–	–	4	121	–	10	–	10	–
Antrim	45	1	5	–	–	2	81	–	10	–	9	–
Arklow	40	1	3	–	–	2	83	–	10	–	8	–
Armagh	150	24	182	1	62	15	534	–	40	–	15	–
Athenry	50	7	59	–	–	9	265	–	25	–	8	–
Athlone	90	8	32	–	–	7	247	–	60	–	16	–
Athy	75	17	122	–	–	12	366	–	50	–	18	–
Bagnalstown	55	6	47	–	–	4	175	–	25	–	9	–
Ballina	80	19	126	–	–	8	324	–	55	–	21	–
Ballinasloe	105	27	187	–	–	15	546	–	85	–	29	–
Ballisodare	45	10	80	–	–	3	123	–	10	–	7	–
Ballyhaunis	45	4	17	–	–	2	66	–	30	–	5	–
Ballymena	106	16	100	–	–	3	106	–	55	–	23	–
Ballymoney	90	16	98	–	–	6	179	–	25	–	16	–
Ballymote	40	7	38	–	–	6	160	–	15	–	9	–
Ballyragget	35	1	38	–	–	1	51	–	–	–	5	–
Banagher	40	3	13	–	–	4	113	–	10	–	5	–
Banbridge	75	4	25	–	–	7	216	–	20	–	14	–
Bandon	84	20	190	–	–	13	598	–	50	–	32	–
Bantry	50	9	44	–	–	3	112	–	20	–	12	–
Belfast	550	76	723	19	1,784	68	3,184	–	–	–	110	17
Belturbet	65	17	118	–	–	4	159	–	30	–	16	–
Borris-in-Ossory	30	2	24	–	–	3	129	–	10	–	6	–
Boyle	65	6	33	–	–	6	188	–	30	–	11	–
Bray	100	2	17	–	–	8	358	–	50	–	30	–
Buttevant	60	3	25	–	–	5	153	–	20	–	9	–
Cahir	80	9	83	–	–	10	340	–	50	–	18	–
Callan	40	6	30	–	–	5	222	–	10	–	7	–
Carlow	110	13	78	1	44	15	401	–	35	–	27	–
Carrickfergus	35	3	11	–	–	4	120	–	15	–	7	–
Carrickmacross	42	4	18	–	–	2	102	–	15	–	6	–
Carrick-on-Shannon	70	20	157	–	–	6	253	–	52	–	24	–
Carrick-on-Suir	45	1	6	–	–	5	159	–	20	–	10	–
Cashel	60	3	24	–	–	6	195	–	20	–	10	–
Castlebar	65	4	16	–	–	3	135	–	25	–	12	–
Castleblayney	60	14	63	–	–	5	153	–	35	–	12	–
Castledawson	30	6	42	–	–	1	73	–	5	–	6	–
Castlerea	70	10	66	–	–	7	229	–	35	–	14	–
Cavan	60	9	52	–	–	5	148	–	30	–	19	
Charleville	40	6	29	–	–	6	252	–	10	–	11	
Claremorris	60	10	120	–	–	6	324	–	30	–	16	
Clones	60	15	127	–	–	6	209	–	25	–	19	
Clonmel	130	12	69	1	73	12	506	–	80	–	36	
Coleraine	70	11	96	1	68	5	177	–	–	–	25	
Carried forward	3,332	544	4,372	23	2,031	382	14,782	–	1,237	–	1,152	

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

FOR THE YEAR ENDING 31 MARCH 1876.

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Town.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.	Armagh	1 Clerk	16 *s.*	1 *s.*	26 *s.* p' week.
–	–	–	–	3,165		2 Letter Carriers	11 *s.*	6 *d.*	15 *s.* p' week.
						1 Railway Messenger	–	–	14 *s.* p' week.
–	–	–	–	300		11 Rural Post Letter Carriers	–	–	282 *l.* p' ann.
						1 Letter Carrier at Sub-Office	–	–	11 *s.* p' week.
–	–	–	–	217		Allowances for Rural Deliveries	–	–	21 *l.* p' ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 95 *l.* per annum.			
–	–	–	–	150	Ballymena	2 Letter Carriers	10 *s.*	6 *d.*	14 *s.* p' week.
–	–	–	–	144		1 Rural Post Letter Carrier	–	–	31 *l.* p' ann.
						Weekly Allowance at Sub office for Delivery, 5 *s.* a week.			
–	–	–	39	1,022	Belfast	1 First Class Clerk	170 *l.*	8 *l.*	210 *l.* p' ann.
–	–	–	–	407		2 Second Class Clerks	120 *l.*	5 *l.*	150 *l.* p' ann.
–	–	–	–	445		4 Third Class Clerks	90 *l.*	4 *l.*	110 *l.* p' ann.
–	–	–	–	631		5 Sorting Clerks, including 1 Inspector of Letter Carriers	27 *s.*	1 *s.* 6 *d.*	35 *s.* p' week.
						7 Sorting Clerks	18 *s.*	1 *s.* 6 *d.*	25 *s.* p' week.
–	–	–	–	311		Allowance to 2 Sorting Clerks for assisting with Scotch Mails	–	–	2 *s.* p' week each.
–	–	–	–	606		35 Letter Carriers	16 *s.*	1 *s.*	21 *s.* p' week.
–	–	–	34	986		3 Boy Sorters	–	–	10 *s.* p' week.
						3 Auxiliary Sorters	–	–	10 *s.* 6 *d.* p' wk.
–	–	–	–	265		Extra Allowance to 2 Letter Carriers acting as Stampers	–	–	2 *s.* p' week.
–	–	–	–	163		Allowance for Mid-day Sorting Duty	–	–	9 *s.* p' week
–	–	–	14	404		Allowances for Evening Pillar Letter Box Collections	–	–	20 *s.* p' week.
–	–	–	–	408		Allowance for Cleaning Offices	–	–	7 *s.* p' week.
–	–	–	–	262		Allowance for Conveying Fleetwood Bags from Packet	–	–	6 *s.* p' week.
–	–	–	–	129		Allowance for Springfield Delivery	–	–	7 *s.* p week.
–	–	–	–	181		18 Rural Post Letter Carriers	–	–	512 *l.* p' ann.
–	–	–	–	350		9 Letter Carriers at Sub-Offices	–	–	222 *l.* p' ann.
–	–	–	21	975		Medical Officer, 8 *s.* 6 *d.* per annum for each Member of the Force under his care. For this Allowance he is to furnish Medicines, and such Instruments as may be required; estimated at 26 *l.* per annum.			
–	–	–	–	238		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 381 *l.* per annum.			
–	–	–	111	6,479		Charge to Postal Account of one-sixth of Salaries of Telegraph Clerks at Waring-street and Donegal-place Branch Offices (transferred in Chief Office Accounts), 72 *l.* per annum.			
–	–	–	–	388					
–	–	–	–	199	Bray	3 Letter Carriers	14 *s.*	6 *d.*	18 *s.* p' week.
–	–	–	–	327		5 Rural Post Letter Carriers	–	–	169 *l.* p' ann.
–	–	–	–	555		Allowance for Station Service and Wall Box Collections	–	–	3 *s.* p' week.
–	–	–	–	267		Allowance for Sunday ditto	–	–	2 *s.* p' week.
–	–	–	–	571		Allowance for Clearing Killarney Wall Letter Box	–	–	3 *s.* p' week.
–	–	–	–	309		Allowance to Telegraph Messenger for meeting Trains	–	–	1 *s.* 6 *d.* p' wk.
–	–	–	34	729		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 30 *l.* per annum.			
–	–	–	–	188	Carlow	1 Clerk	16 *s.*	1 *s.*	26 *s.* p' week.
–	–	–	–	183		2 Letter Carriers	10 *s.*	6 *d.*	14 *s.* p' week.
–	–	–	–	556		1 Auxiliary Letter Carrier	–	–	6 *s.* p' week.
–	–	–	–	240		1 Railway Messenger	–	–	8 *s.* p' week.
–	–	–	–	309		10 Rural Post Letter Carriers	–	–	264 *l.* p' ann.
–	–	–	–	253		1 Letter Carrier at Sub-Office	–	–	7 *s.* p' week.
						Allowance for Sunday Wall Box Collection	–	–	1 *s.* p' week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 16 *l.* per annum.			
–	–	–	–	323	Clonmel	1 Clerk	18 *s.*	1 *s.*	30 *s.* p' week.
–	–	–	–	156		2 Letter Carriers	12 *s.*	6 *d.*	16 *s.* p' week.
–	–	–	–	414		10 Rural Post Letter Carriers	–	–	309 *l.* p' ann.
–	–	–	–	309		Allowances for Pillar Letter Box Collections, &c.	–	–	1 *s.* 6 *d.* & 1 *s.* p' week.
–	–	–	–	342		Allowances for Rural Deliveries	–	–	4 *s.* & 7 *s.* p' wk.
–	–	–	–	550		Allowance for Station Service	–	–	12 *s.* p' week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 46 *l.* per annum.			
–	–	–	–	440	Coleraine	1 Clerk	16 *s.*	1 *s.*	26 *s.* p' week.
–	–	–	40	934		2 Letter Carriers	11 *s.*	6 *d.*	14 *s.* p' week.
–	–	–	–	436		3 Rural Post Letter Carriers	–	–	70 *l.* p' ann.
						Allowance for Rural Delivery	–	–	6 *s.* p' week
						Allowance for Sunday Substitutes for Letter Carrier	–	–	1 *s.* p' week
–	–	–	293	27,216		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 18 *l.* per annum.			

POST OFFICE—(C.) Provincial Establishments in Ireland, for the Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	3,332	544	4,372	23	2,031	382	14,782	- -	1,237	-	1,152	17
Cork	485	47	444	14	1,070	44	1,808	- -	-	-	36	60
Curragh Camp	120	1	3	1	27	1	26	- -	45	-	24	-
Donegal	55	12	64	-	-	1	61	- -	20	-	12	-
Downpatrick	90	12	97	-	-	3	134	- -	30	-	21	-
Drogheda	140	31	221	1	44	22	705	- -	70	-	37	-
Dromod	35	4	30	-	-	2	116	- -	15	-	6	-
Dundalk	100	15	75	1	47	11	297	- -	50	-	28	-
Dungannon	100	25	187	-	-	14	371	- -	70	-	35	-
Dungarvan	40	1	4	-	-	3	93	- -	15	-	10	-
Edgeworthstown	50	16	83	-	-	9	286	- -	20	-	10	-
Enfield	50	12	103	-	-	5	198	- -	20	-	11	-
Ennis	100	18	130	-	-	8	312	- -	70	-	30	-
Enniscorthy	70	7	26	-	-	8	238	- -	35	-	15	-
Enniskillen	120	20	120	-	-	5	231	- -	55	-	27	-
Ennistimon	30	3	30	-	-	-	26	- -	-	-	5	-
Fermoy	90	4	45	-	-	4	201	- -	40	-	18	-
Ferns	40	7	44	-	-	3	120	- -	15	-	6	-
Foxford	30	1	3	-	-	2	60	- -	10	-	2	
Frenchpark	30	8	75	-	-	2	86	- -	25	-	8	-
Galway	115	27	169	3	154	13	492	-	-	-	42	-
Gorey	75	21	133	-	-	6	240	- -	45	-	18	-
Greystones	60	7	69	-	-	4	130	- -	25	-	10	-
Kells	90	22	154	1	45	9	340	- -	30	-	29	-
Kilcock	30	3	10	-	-	2	93	- -	10	-	3	-
Kildare	40	4	21	-	-	3	91	- -	10	-	6	-
Kilkenny	105	10	78	2	94	12	384	- -	-	-	28	-
Killarney	100	25	196	-	-	13	499	- -	60	-	43	-
Killucan	65	14	104	-	-	1	95	- -	30	-	13	-
Kilmallock	70	15	108	-	-	10	331	- -	25	-	16	-
Kilrush	65	4	50	-	-	1	75	- -	15	-	17	-
Kingstown	175	4	70	3	198	15	696	- -	-	-	25	-
Kinsale	50	4	18	-	-	4	125	- -	29	-	13	-
Larne	60	11	75	-	-	2	49	- -	25	-	16	-
Letterkenny	75	33	184	-	-	8	296	- -	40	-	25	-
Limerick	350	66	555	12	900	44	1,915	- -	-	-	50	-
Carried forward	6,632	1,058	8,150	61	4,610	676	26,002	- -	2,186	-	1,847	77

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.
£.	£.	£.	£.	£.
–	–	– –	293	27,216
–	–	– –	100	4,003
–	–	– –	–	245
–	–	– –	– –	212
–	–	– –	– –	372
–	–	– –	45	1,262
–	–	– –	– –	202
–	–	– –	24	621
–	–	– –	19	782
–	–	– –	– –	162
–	–	– –	– –	449
–	–	– –	– –	382
–	–	– –	27	669
–	–	– –	– –	384
–	–	– –	30	583
–	–	– –	– –	91
–	–	– –	– –	394
–	–	– –	– –	225
–	–	– –	– –	105
–	–	– –	– –	224
–	–	– –	48	1,020
–	–	– –	– –	511
–	–	– –	– –	294
–	–	– –	– –	688
–	–	– –	– –	146
–	–	– –	– –	168
–	–	– –	40	729
–	–	– –	– –	898
–	–	– –	– –	307
–	–	– –	– –	550
–	–	– –	– –	222
–	–	– –	50	1,214
–	–	– –	– –	235
–	–	– –	– –	225
–	–	– –	– –	620
–	–	– –	95	3,865
–	–	– –	771	50,275

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Cork	1 First Class Clerk	140 *l.*	6 *l.*	180 *l.* p' ann.
	and for Packet Duty	–	–	10 *l.* p' ann.
	3 Second Class Clerks	90 *l.*	4 *l.*	110 *l.* p' ann.
	10 Sorting Clerks, viz.:			
	3 First Section	25 *s.*	1 *s.* 6 *d.*	31 *s.* p'week.
	7 Second Section	18 *s.*	1 *s.*	24 *s.* p'week.
	1 Head Letter Carrier	18 *s.*	1 *s.*	24 *s.* p'week.
	16 Letter Carriers	16 *s.*	1 *s.*	20 *s.* p'week.
	5 Auxiliary Sorters	–	–	10 *s.* 6 *d.* p'wk
	2 Auxiliary Letter Carriers	–	–	8 *s.* p' week.
	1 Letter Carrier at Sub-Office	10 *s.*	6 *d.*	14 *s.* p'week.
	2 Ditto	–	–	9 *s.* p' week.
	1 Auxiliary Letter Carrier at Sub-Office	–	–	6 *s.* p' week.
	16 Rural Post Letter Carriers	–	–	423 *l.* p' ann.
	Allowance for Macroom Day Mail Station Service	–	–	1 *s.* 6 *d.* p' wk.
	Allowance for clearing Passage Letter Box on Sundays, 1 *s.* per week.			
	Extra Allowance to 3 Letter Carriers as Stampers and Porters, 2 *s.* p'wk.			
	Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instruments as may be required, estimated at 15 *l.* per annum.			
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 232 *l.* per annum.			
Drogheda	1 Clerk	16 *s.*	1 *s.*	26 *s.* p'week.
	3 Letter Carriers	11 *s.*	6 *d.*	14 *s.* p'week.
	1 Letter Carrier at Sub-Office	–	–	9 *s.* p' week.
	17 Rural Post Letter Carriers	–	–	480 *l.* p' ann.
	Station Messenger	–	–	9 *s.* p' week.
	Allowance for Rural Delivery	–	–	4 *s.* p' week.
	Allowance at Castle-Bellingham for taking charge of Bags, 1 *s.* per week.			
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 65 *l.* per annum.			
Dundalk	1 Clerk	16 *s.*	1 *s.*	26 *s.* p'week.
	2 Letter Carriers	11 *s.*	6 *d.*	15 *s.* p'week.
	1 Auxiliary	–	–	10 *s.* p'week.
	1 Porter	–	–	10 *s.* p'week.
	7 Rural Post Letter Carriers	–	–	172 *l.* p' ann.
Ennis	1 Letter Carrier	12 *s.*	6 *d.*	16 *s.* p'week.
	5 Rural Post Letter Carriers	–	–	131 *l.* p' ann.
	Allowance for Rural Delivery, &c.	–	–	14 *s.* p'week.
	1 Railway Messenger	–	–	10 *s.* p'week.
	1 Auxiliary Letter Carrier	–	–	8 *s.* p'week.
	Weekly Allowances to Sub-Postmasters, &c., for Delivery, 54 *l.* per ann.			
Enniskillen	2 Letter Carriers	11 *s.*	6 *d.*	15 *s.* p'week.
	3 Rural Post Letter Carriers	–	–	85 *l.* p' ann.
	Allowance for Station Service	–	–	10 *l.* p' ann.
	Allowance for Rural Delivery	–	–	6 *s.* p'week.
	Allowance for Garvery Delivery	–	–	6 *l.* p' ann.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 44 *l.* per annum.			
Galway	3 Clerks	16 *s.*	1 *s.*	26 *s.* p'week.
	5 Letter Carriers	12 *s.*	6 *d.*	16 *s.* p'week.
	8 Rural Post Letter Carriers	–	–	193 *l.* p'ann.
	Allowance for Rural Delivery, &c.	–	–	1 *s.* 8 *d.* p'wk.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 106 *l.* per annum.			
Kilkenny	2 Clerks	16 *s.*	1 *s.*	26 *s.* p'week.
	2 Letter Carriers	12 *s.*	6 *d.*	16 *s.* p'week.
	1 Auxiliary Letter Carrier	–	–	8 *s.* p' week.
	9 Rural Post Letter Carriers	–	–	246 *l.* p' ann.
	Allowances for Station Service, &c.	–	–	7 *s.* p' week.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 21 *l.* per annum.			
Kingstown	3 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.* p' week.
	One to rise to	–	–	35 *s.* p'week.
	12 Letter Carriers	16 *s.*	1 *s.*	21 *s.* p'week.
	2 Auxiliary Letter Carriers at Sub-Office	–	–	11 *s.* p'week. / 8 *s.* p'week.
	1 Bag Collector at Sub-Office	–	–	8 *s.* p'week.
	Allowances for Wall Letter Box Collections	–	–	3 *s.* 6 *d.* p'wk.
	Allowances to Letter Carriers for Train Fare to Killiney, &c.			6 *s.* p'week.
Limerick	1 First Class Clerk	120 *l.*	5 *l.*	150 *l.* p' ann.
	2 Second Class Clerks	80 *l.*	3 *l.*	100 *l.* p' ann.
	9 Sorting Clerks, viz.:			
	3 First Section	25 *s.*	1 *s.* 6 *d.*	31 *s.* p'week.
	6 Second Section	18 *s.*	1 *s.*	24 *s.* p'week.
	9 Letter Carriers	14 *s.*	1 *s.*	18 *s.* p'week.
	2 Auxiliary Sorters	–	–	8 *s.* p'week.
	1 Auxiliary Letter Carrier	–	–	10 *s.* p'week.
	32 Rural Post Letter Carriers	–	–	854 *l.* p'ann.
	Extra Allowance to 2 Letter Carriers as Stampers	–	–	2 *s.* p'week.
	Extra Allowance to Head Letter Carrier	–	–	2 *s.* p'week.
	Allowance for Letter Box Collections	–	–	1 *s.* p' wk.
	Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 541 *l.* per annum.			
	Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instruments as may be required, estimated at 12 *l.* per annum.			
	Charge to Postal Account of portion of Salary of Telegraph Clerks at George's-street Office, 25 *l.* per annum.			

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.							Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.				
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	6,632	1,058	8,150	61	4,610	676	26,002	- -	2,186	-	1,847	77
Lisburn - - - - -	95	33	262	1	43	19	635	- -	30	-	28	-
Londonderry - - - -	350	48	316	5	363	21	770	- -	-	-	33	-
Longford - - - -	90	8	50	-	-	7	199	- -	30	-	17	-
Loughrea - - - -	40	7	31	-	-	4	125	- -	20	-	10	-
Lurgan - - - - -	90	16	105	-	-	9	371	- -	65	-	15	-
Magherafelt - - - -	50	7	51	-	-	2	63	- -	-	-	9	-
Mallow - - - - -	120	25	212	3	185	15	609	- -	-	-	39	-
Maryborough - - - -	50	3	21	-	-	2	77	- -	20	-	8	-
Midleton - - - -	60	6	54	-	-	4	141	- -	20	-	16	-
Moate - - - - -	60	7	60	-	-	8	246	- -	30	-	11	-
Monaghan - - - -	90	21	137	-	-	8	289	- -	40	-	27	-
Monasterevan - - - -	50	2	10	-	-	2	95	- -	-	-	5	-
Mountrath - - - -	50	4	18	-	-	5	147	- -	-	-	7	-
Moy - - - - -	40	7	30	-	-	5	133	- -	-	-	5	-
Mullingar - - - -	90	16	118	-	-	10	298	- -	60	-	27	-
Naas - - - - - -	65	7	35	-	-	5	180	- -	35	-	13	-
Navan - - - - -	75	17	74	-	-	7	265	- -	30	-	18	-
Nenagh - - - - -	80	7	29	-	-	8	252	- -	35	-	16	-
Newbridge - - - -	70	5	48	-	-	5	166	- -	40	-	16	-
New Ross - - - -	60	7	39	-	-	6	188	- -	35	-	13	-
Newry - - - - -	219	43	366	3	209	19	772	- -	25	-	36	-
Newtownards - - - -	70	7	45	-	-	4	108	- -	25	-	12	-
Newtownlimavady - - -	40	1	3	-	-	2	64	- -	5	-	7	-
Newtown Stewart - - -	40	9	51	-	-	4	162	- -	-	-	6	-
Omagh - - - - -	125	37	342	1	44	14	566	- -	40	-	26	-
Oranmore - - - -	60	9	85	-	-	3	91	- -	25	-	11	-
Ovoca - - - - -	22	-	-	-	-	1	44	- -	10	-	3	-
Pallasgreen - - - -	30	5	33	-	-	3	122	- -	10	-	5	-
Parsonstown - - - -	75	9	45	-	-	6	198	- -	25	-	15	-
Piltown - - - -	40	7	66	-	-	6	159	- -	10	-	10	-
Portadown - - - -	125	33	272	1	47	13	475	- -	40	-	38	-
Portarlington - - - -	50	3	50	-	-	6	168	- -	30	-	14	-
Queenstown - - - -	120	-	-	1	63	3	159	- -	30	-	- -	-
Rathdrum - - - -	50	7	46	-	-	3	154	- -	20	-	7	-
Roscommon - - - -	60	11	71	-	-	6	177	- -	40	-	11	-
Roscrea - - - - -	100	16	114	-	-	13	476	- -	35	-	19	-
Carried forward - - -	9,533	1,508	11,420	76	5,564	934	35,146	- -	3,046	-	2,400	77

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
					Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.]				
£.	£.	£.	£.	£.					
–	–	–	771	50,275	Lisburn	1 Clerk	16 *s.*	1 *s.*	26*s.*p'week.
						1 Letter Carrier	11 *s.*	6 *d.*	14*s.*p'week.
						1 Night Porter	–	–	14*s.*p'week.
						2 Letter Carriers at Sub-Offices	–	–	10*s.*&9*s.*p'wk.
–	–	–	21	1,114		15 Rural Post Letter Carriers	–	–	400*l.* p'ann.
–	–	–	101	1,933		Allowance for conveyance of Dromore and Hillsboro' Bags on Sundays.	–	–	3*s.* p'week.
–	–	–	–	386		Ditto for Morning Delivery	–	–	1 *s.* p'week.
–	–	–	–	226		Weekly Allowances to Sub-Postmaster and others for Delivery, 105 *l.* per annum.			
–	–	–	–	646	Londonderry	1 First Class Clerk	100 *l.*	5 *l.*	130*l.* p'ann.
						4 Second Class Clerks (one to rise to)	18 *s.*	1 *s.* 6 *d.*	30*s.*p'week. 33*s.*p'week.
						Allowance to one Clerk for sleeping in Office.	–	–	2*s.* 6*d.* p'wk.
–	–	–	–	173		1 Sorter	16 *s.*	1 *s.*	24*s.*p'week.
–	–	–	56	1,221		1 Boy Sorter	–	–	10*s.*p'week.
–	–	–	–	176		1 Auxiliary Sorter	–	–	8*s.* p'week.
–	–	–	–	291		1 Stamper	14 *s.*	6 *d.*	18*s.* p'week.
						Ditto allowance in lieu of uniform.	–	–	2*s.* p'week.
–	–	–	–	407		5 Letter Carriers	14 *s.*	6 *d.*	18*s.*p'week.
–	–	–	–	583		1 Auxiliary Letter Carrier	–	–	10*s.*6*d.*p'wk.
–	–	–	–	160		1 Porter and Railway Messenger	–	–	12 *s.* p'week.
–	–	–	–	222		10 Rural Post Letter Carriers	–	–	277*l.* p'ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 81 *l.* per annum.			
–	–	–	–	208	Lurgan	2 Letter Carriers	11 *s.*	6 *d.*	14*s.*p'week.
–	–	–	35	628		Allowance for Delivery at Waringstown.	–	–	7*l.* p'ann.
						7 Rural Post Letter Carriers	–	–	195*l.* p'ann.
						Weekly Allowances to Sub-Postmasters and others for Delivery, 104 *l.* per annum.			
					Mallow	1 Clerk	20 *s.*	1 *s.*	33*s.*p'week.
–	–	–	–	328		2 Clerks	18 *s.*	1 *s.*	30*s.*p'week.
–	–	–	–	462		1 Letter Carrier	–	–	12*s* p'week.
–	–	–	–	412		1 Auxiliary Letter Carrier	–	–	7*s.*p'week.
–	–	–	–	340		13 Rural Post Letter Carriers	–	–	378*l.* p'ann.
–	–	–	–	335		Allowance for Rural Delivery	–	–	7*s.* p'week.
						Allowance for clearing Letter Boxes	–	–	1*s.* p'week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 160 *l.* per annum.			
–	–	–	69	1,696	Newry	1st Clerk	20 *s.*	1 *s* 6 *d.*	36*s.*p'week.
–	–	–	–	260		2nd Ditto	16 *s.*	1 *s.* and then by 1*s.* 6*d.*	21*s.*p'week. 30*s.*p week.
–	–	–	–	119		3rd Ditto	16 *s.*	1 *s.* and then by 1*s.* 6*d.*	21*s.*p'week. 26*s.*p'week.
–	–	–	–	259		3 Letter Carriers	12 *s.*	6 *d.*	16*s.*p'week.
						1 Boy Sorter	–	–	10*s.*p'week.
						1 Porter	–	–	15*s.*p'week.
						1 Letter Carrier at Sub-Office	–	–	10*s.*p'week.
–	–	–	25	1,168		14 Rural Post Letter Carriers	–	–	383*l.* p'ann.
–	–	–	–	272		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 223*l.* per annum.			
–	–	–	–	79	Omagh	1 Clerk	16 *s.*	1 *s.*	26*s.*p'week.
						1 Letter Carrier	–	–	13*s* p'week.
						1 Railway Messenger	–	–	14*s.*p'week.
						2 Letter Carriers at Sub-Offices	–	–	8*s.* 6*d.* and 6 *s* p'wk.
–	–	–	–	200		10 Rural Post Letter Carriers	–	–	283*l.* p'ann.
–	–	–	–	358		Allowance for Fintona Mail Station Service.	–	–	6*d.* p'week.
–	–	–	–	285		Allowance for Rural Delivery	–	–	4*s.*6*d* p'week.
–	–	–	39	1,036		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 105 *l.* per annum.			
–	–	–	–	293	Portadown	1 Clerk	16 *s.*	1*s.*	26*s* p'week.
						2 Letter Carriers	10 *s.*	6*d.*	14*s.*p'week.
						1 Letter Carrier at Sub-Office	–	–	11*s.*p'week.
						1 Ditto	–	–	8*s.*p'week.
						1 Ditto	–	–	6*s.*p'week.
–	–	–	60	432		1 Railway Messenger	–	–	11*s.*p'week.
						7 Rural Post Letter Carriers	–	–	194*l.* p'ann.
						Allowance for Rural Delivery	–	–	7*s* p'week.
						Ditto ditto	–	–	4*s.*p'week.
						Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 80 *l.* per annum.			
–	–	–	–	277					
–	–	–	–	359	Queenstown	1 Clerk	16 *s.*	1 *s.*	26*s.*p'week.
–	–	–	–	744		2 Letter Carriers	14 *s.*	1 *s.*	18*s* p'week.
						1 Auxiliary Letter Carrier	–	–	10*s* p'week.
						Allowance for Rural Delivery	–	–	7*s.*p'week.
						Ditto ditto	–	–	7*s.*p'week.
–	–	–	1,177	68,363		Allowance for Clearing Letter Box and Station Service on Sundays, 2*s.* per week.			

POST OFFICE—(C.) Provincial Establishments in Ireland, for the Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks and Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward	9,533	1,508	11,420	76	5,564	934	35,146	- -	3,046	-	2,400	77
Skibbereen	55	11	52	-	-	3	100	- -	25	-	14	-
Sligo	100	11	66	-	-	9	235	- -	70	-	31	-
Strabane	105	36	314	-	-	10	359	- -	50	-	31	-
Swinford	50	6	38	-	-	4	118	- -	25	-	8	-
Tallow	*47	2	14	-	-	1	77	- -	-	-	4	-
Templemore	70	6	43	-	-	5	184	- -	40	-	8	-
Thomastown	50	7	55	-	-	8	296	- -	20	-	9	-
Thurles	90	16	117	-	-	9	303	- -	60	-	12	-
Tipperary	75	8	31	-	-	9	311	- -	40	-	22	-
Tralee	100	13	77	-	-	9	327	- -	50	-	30	-
Tuam	90	8	65	-	-	5	134	- -	50	-	18	-
Tullamore	70	9	76	-	-	4	154	- -	30	-	10	-
Virginia	55	9	56	-	-	6	220	- -	12	-	11	
Waterford	230	16	119	3	216	22	723	- -	-	-	15	20
Westport	60	9	41	-	-	6	184	- -	30	-	12	-
Wexford	105	13	57	-	-	8	282	- -	70	-	4	-
Wicklow	65	4	35	-	-	6	180	- -	25	-	13	-
Youghal	65	2	15	-	-	3	122	- -	30	-	15	-
For Incidental Expenses	- -	-	-	-	-	-	- -	1,300		220	-	-
	11,015	1,694	12,691	79	5,780	1,061	39,455	1,300	3,673	220	2,667	97
Probable Increase	300	-	100	-	-	-	2,000	100	100	-	-	-
Totals	11,315	1,694	12,791	79	5,780	1,061	41,455	1,400	3,773	220	2,667	97

Sub-Postmasters	12,791
Clerks	5,780
Letter Carriers, &c.	41,455
Incidental Salaries	1,400
Total Salaries and Wages £.	72,741

* Including 1 *l.* 10 *s.* for compensation.

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in IRELAND, for the Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowances to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	1,177	68,363	Waterford	1 Clerk	18 *s.*	1 *s.*	33*s.* p' week.
–	–	–	–	246		2 Clerks	18 *s.*	1 *s.*	30*s.* p' week.
–	–	–	–	502		1 Sorter	16 *s.*	1 *s.*	20*s.* p' week.
–	–	–	–	859		1 Stamper	14 *s.*	6 *d.*	18*s.* p' week.
–	–	–	–	239		3 Letter Carriers	12 *s.*	6 *d.*	16*s.* p'week.
–	–	–	–	142		1 Auxiliary Sorter	–	–	10*s.* p' week.
–	–	–	–	345		1 Auxiliary Letter Carrier	–	–	7*s.* p' week.
–	–	–	–	430		12 Rural Post Letter Carriers	–	–	308 *l.* p'ann.
–	–	–	–	582		2 Letter Carriers at Sub-Offices	–	–	9*s.* p' week.
–	–	–	–	479		Allowance for Tramore Station Service.	–	–	4*s.* 6*d.* p'wk.
–	–	–	10	594		Allowance for meeting Dunmore East D. M. Car.	–	–	3*l.* p' ann.
–	–	–	–	357		Allowance for meeting Steamer, Station Service, and clearing Letter Boxes on Sundays.	–	–	3*s.* 6*d.* p'wk.
–	–	–	–	340		Allowance for clearing Grantstown Wall-box.	–	–	2*s.* p' week.
–	–	–	–	354		Sunday Station Service	–	–	1*s.* 6*d.* p'wk.
–	–	–	55	1,378		Weekly Allowances to Sub-Postmasters and others for Delivery, &c., 89 *l.* perannum			
–	–	–	–	327	Wexford	2 Letter Carriers	12 *s.*	6 *d.*	16*s.* p' week.
–	–	–	–	514		1 Auxiliary Letter Carrier	–	–	7*s.* p' week.
–	–	–	26	318		5 Rural Post Letter Carriers	–	–	135 *l.* p'ann.
–	–	–	–	247		Allowance for Wall-box Collection (Sundays)			6 *d.* p' week.
–	25	5	115	1,665		Weekly Allowances to Sub-Postmasters and others for Delivery &c., 40 *l.* per annum.			
–	25	5	1,383	78,311					
–	–	–	100	2,700					
–	25	5	1,483	80,011					

Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.

[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

PROVINCIAL ESTABLISHMENTS IN SCOTLAND

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Edinburgh, Sorting Office	-	30	379	-	-	38	1,385	-	-	-	455	-
Aberdeen	400	85	837	17	1,269	82	3,031	-	-	-	250	-
Aberfeldy	40	3	24	-	-	6	201	-	10	-	10	-
Airdrie	90	5	26	-	-	11	426	-	40	-	19	-
Alloa	90	4	42	-	-	9	339	-	35	-	32	-
Annan	85	5	29	-	-	9	298	-	25	-	16	-
Anstruther	55	7	87	-	-	6	191	-	10	-	16	-
Arbroath	146	8	60	1	71	10	377	-	73	-	6	-
Ardgay	30	4	40	-	-	3	103	-	5	-	6	-
Ardrossan	81	6	66	-	-	6	200	-	50	-	29	-
Auchterarder	55	4	19	-	-	7	258	-	20	-	7	-
Ayr	200	9	83	4	228	20	721	-	-	-	10	25
Ayton	60	7	87	-	-	12	448	-	30	-	14	-
Banff	105	11	107	1	69	12	384	-	20	-	29	-
Bathgate	55	9	88	-	-	8	354	-	15	-	20	-
Beauly	45	9	38	-	-	2	56	-	20	-	9	-
Belth	55	-	-	-	-	2	76	-	15	-	11	-
Biggar	65	7	32	-	-	7	260	-	20	-	11	-
Blair Athole	30	2	13	-	-	3	98	-	-	-	5	-
Blairgowrie	70	8	53	-	-	5	180	-	20	-	16	-
Brechin	80	7	34	-	-	10	298	-	40	-	13	-
Bridge of Allan	60	-	-	-	-	3	133	-	30	-	17	-
Bridge of Earn	40	5	36	-	-	5	140	-	10	-	7	-
Broadford	30	5	25	-	-	3	123	-	10	-	4	-
Burntisland	55	1	20	-	-	2	99	-	20	-	13	-
Campbeltown	65	4	33	-	-	6	189	-	10	-	19	-
Carluke	50	-	-	-	-	4	157	-	-	-	8	-
Castle Douglas	70	17	172	-	-	13	430	-	30	-	20	-
Coatbridge	110	1	15	-	-	7	268	-	60	-	29	-
Cockburnspath	20	2	13	-	-	4	122	-	-	-	4	-
Carried forward	2,337	265	2,458	23	1,637	315	11,345	-	618	-	1,105	25

POST OFFICE—*continued.*

Sub-Head (C.)—*continued.*

FOR THE YEAR ENDING 31 MARCH 1876.

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875–76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
–	–	–	–	2,219	Aberdeen	2 Clerks	120 *l.*	5 *l.*	160 *l.*
						3 Ditto	37 *s.*	2 *s.*	44 *s.*
						Sorters: 6 Upper Section	26 *s.*	1 *s.* 6 *d.*	35 *s.*
						Sorters: 6 Lower Section	20 *s.*	1 *s.*	25 *s.*
–	–	–	35	5,822		22 Letter Carriers	18 *s.*	1 *s.*	22 *s.*
						Extra allowance to 4 Stampers, 1 *s.* 6 *d.* a week each.			
–	–	–	–	285		1 Assistant Stamper	–	–	10 *s.*
						2 Suburban Letter Carriers, 16 *s.* a week each.			
–	–	–	–	601		Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated).			
						57 Rural Messengers, 1,718 *l.* a year.			
–	–	–	–	538					
–	–	–	–	453					
–	–	–	–	359	Airdrie	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
						1 Auxiliary Carrier	–	–	9 *s.*
–	–	–	40	773		8 Rural Messenger, 308 *l.* a year.			
–	–	–	–	184					
–	–	–	–	426	Alloa	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
						1 Auxiliary Letter Carrier	–	–	11 *s.* 6 *d.*
–	–	–	–	359		6 Rural Messengers, 225 *l.* a year.			
–	–	–	30	1,297					
–	–	–	–	639	Arbroath	1 Clerk	18 *s.*	1 *s.*	24 *s.*, the by 1 *s.* 6 *d* to 30 *s.*
						3 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
						7 Rural Messengers, 244 *l.* a year.			
–	–	–	–	714					
–	–	–	–	532	Auchterarder	2 Letter Carriers	12 *s.*	6 *d.*	14 *s.*
–	–	–	–	168		5 Rural Messengers, 186 *l.* a year			
–	–	–	–	157					
–	–	–	–	388	Ayr	3 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*; one to rise to 37 *s.*
						1 Boy Clerk, 14 *s.*			
–	–	–	–	146		6 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
						2 Auxiliary Letter Carriers, 6 *s.* a week each.			
–	–	–	–	339		Extra allowance to 2 Stampers, 2 *s.* a week.			
						12 Rural Messengers, 396 *l.* a year.			
–	–	–	–	465					
–	–	–	–	240	Bathgate	1 Letter Carrier	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	233		7 Rural Messengers, 309 *l.* a year.			
–	–	–	–	192					
–	–	–	–	207	Brechin	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
						8 Rural Messengers, 219 *l.* a year.			
–	–	–	–	316	Bridge of Allan	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	215		1 Rural Messenger, 39 *l.* a year.			
–	–	–	–	722					
–	–	–	25	507	Coatbridge	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
						1 Auxiliary Letter Carrier	–	–	10 *s.*
–	–	–	–	159		4 Rural Messengers, 150 *l.* a year.			
–	–	–	130	19,655					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers' &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - - -	2,337	265	2,458	23	1,637	315	11,345	- -	618	-	1,105	25
Coldstream - - - - -	60	10	62	-	-	8	306	- -	20	-	12	-
Craigellachie - - - - -	40	19	207	-	-	13	368	- -	10	-	20	-
Crieff - - - - - -	100	12	117	1	45	12	397	- -	20	-	30	-
Cumnock (Old) - - -	50	3	15	-	-	7	244	- -	15	-	13	-
Cupar Angus - - - -	50	3	34	-	-	5	167	- -	15	-	9	-
Cupar Fife - - - - -	88	12	60	-	-	12	432	- -	65	-	22	-
Dalbeattie - - - - -	60	8	77	-	-	5	158	- -	16	-	11	-
Dalkeith - - - - -	75	10	108	-	-	14	493	- -	26	-	22	-
Dalry - - - - - -	50	-	-	-	-	2	76	- -	10	-	7	-
Denny - - - - - -	45	4	16	-	-	6	210	- -	10	-	10	-
Dingwall - - - - -	100	27	271	1	55	9	275	- -	20	-	27	-
Drem - - - - - -	30	4	31	-	-	4	164	- -	10	-	5	
Dumbarton - - - - -	70	9	160	-	-	10	421	- -	20	-	33	
Dumfries - - - - -	223	24	139	5	324	27	1,141	- -	37	-	14	-
Dunbar - - - - -	67	3	25	-	-	4	183	- -	26	-	13	-
Dunblane - - - - -	35	1	10	-	-	2	73	- -	-	-	7	-
Dundee - - - - -	270	22	204	11	901	48	2,175	- -	-	-	190	-
Dunfermline - - - -	110	13	115	1	76	14	481	- -	40	-	41	-
Dunkeld - - - - -	50	9	48	-	-	8	300	- -	40	-	10	-
Dunoon - - - - -	80	-	-	-	-	3	126	- -	20	-	13	-
Dunse - - - - - -	75	3	21	-	-	8	287	- -	20	-	15	-
Ecclefechan - - - - -	40	4	18	-	-	7	253	- -	15	-	6	-
Elgin - - - - - -	100	9	91	-	-	8	348	- -	91	-	37	-
Ellon - - - - - -	45	7	30	-	-	7	199	- -	20	-	9	-
Falkirk - - - - -	100	11	102	1	55	16	605	- -	16	-	40	-
Fochabers - - - - -	50	8	97	-	-	10	311	- -	30	-	14	-
Fordoun - - - - -	40	6	63	-	-	6	182	- -	6	-	9	-
Forfar - - - - - -	100	9	44	-	-	8	307	- -	45	-	21	-
Forres - - - - - -	60	9	44	-	-	9	296	- -	40	-	19	-
Fort George Station - -	36	3	32	-	-	2	84	- -	-	-	7	1
Fort William - - -	70	22	176	-	-	16	688	- -	30	-	25	-
Fraserburgh - - - -	60	3	22	-	-	5	172	- -	25	-	20	-
Galashiels - - - - -	70	1	4	-	-	6	227	- -	50	-	24	-
Girvan - - - - -	70	6	57	-	-	9	313	- -	30	-	15	-
Carried forward - - -	4,906	559	4,958	43	3,093	645	23,807	- -	1,456	-	1,875	26

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1876—*continued*.

Rates and Taxes (including Water and Fire Insurance.)	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
					Towns.	Force.	Minimum.	Annual Increment.	Maximum.
£.	£.	£.	£.	£.					
			130	19,655					
–	–	–	–	460	Crieff	1 Clerk	16 *s.*	1 *s.*	26 *s.*
						1 Letter Carrier	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	645		1 Auxiliary Letter Carrier	–	–	10 *s.*
						10 Rural Messengers, 330 *l.* a year.			
–	–	–	26	735					
–	–	–	–	337					
–	–	–	–	275	Cupar Fife	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
						10 Rural Messengers, 348 *l.* a year.			
–	–	–	–	667					
					Dumbarton	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	322		8 Rural Messengers, 326 *l.* a year.			
–	–	–	–	724					
–	–	–	–	143	Dumfries	1 Clerk	90 *l.*	4 *l.*	110 *l.*
						4 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
–	–	–	–	291		7 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
						20 Rural Messengers, 845 *l.* a year.			
–	–	–	–	748					
–	–	–	–	240	Dundee	1 Clerk	120 *l.*	5 *l.*	160 *l.*
–	–	–	–	704		2 Clerks	37 *s.*	2 *s.*	44 *s.*
						4 Sorting Clerks	27 *s.*	1 *s.* 6 *d.*	35 *s.*
–	–	–	92	1,970		4 Ditto	20 *s.*	1 *s.*	25 *s.*
						26 Letter Carriers	18 *s.*	1 *s.*	20 *s.*
–	–	–	–	314		2 Stampers, 1 *s.* 6 *d.* a week each.			
						22 Rural Messengers, 792 *l.* a year.			
–	–	–	–	125		Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated).			
–	–	–	63	3,803					
–	–	–	45	908	Dunfermline	1 Clerk	18 *s.*	1 *s.* 6 *d.*	30 *s.*
						4 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
–	–	–	–	448		10 Rural Messengers, 303 *l.* a year.			
–	–	–	–	239					
–	–	–	–	418	Elgin	2 Letter Carriers	14 *s.*	6 *d.*	18 *s.*
						6 Rural Messengers, 262 *l.* a year.			
–	–	–	–	332					
–	–	–	49	716	Falkirk	1 Clerk	18 *s.*	1 *s.* 6 *d.*	28 *s.*
						3 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
–	–	–	–	303		Extra Allowance to Stamper, 1 *s.* 6 *d.* a week.			
						1 Auxiliary Letter Carrier	–	–	0 *s.*
						12 Rural Messengers, 445 *l.* a year.			
–	–	–	50	968	Forfar	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
–	–	–	–	502		6 Rural Messengers, 228 *l.* a year.			
–	–	–	–	300					
–	–	–	–	517					
–	–	–	–	459					
–	–	–	–	160					
–	–	–	–	989					
–	–	–	–	299					
–	–	–	–	375					
–	–	–	–	485					
		–	455	40,576					

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	4,906	559	4,958	43	3,093	645	23,807	- -	1,456	-	1,875	26
Glasgow - - - -	900	82	1,117	120	10,410	349	16,399	- -	-	-	500	818
Golspie - - - -	50	16	168	-	-	8	261	- -	40	-	18	-
Greenock - - - -	463	46	533	14	1,022	68	2,542	- -	-	-	95	130
Grangemouth - - -	45	-	-	-	-	2	86	- -	10	-	25	-
Haddington - - - -	60	3	16	-	-	9	320	- -	26	-	19	-
Hamilton - - - -	90	7	105	1	55	17	614	- -	18	-	41	-
Hawick - - - -	110	9	49	1	51	13	466	- -	15	-	34	-
Helensburgh - - - -	100	3	37	-	-	9	382	- -	45	-	31	-
Huntly - - - -	70	8	54	-	-	8	307	- -	30	-	13	-
Insch - - - - -	40	8	48	-	-	7	206	- -	10	-	7	-
Inverary - - - -	50	10	79	-	-	9	354	- -	20	-	11	-
Inverness - - - -	257	41	413	11	724	32	1,020	- -	-	-	33	-
Inverury - - - -	50	2	8	-	-	4	114	- -	20	-	7	-
Irvine - - - - -	60	2	29	-	-	5	178	- -	20	-	15	-
Jedburgh - - - -	75	2	11	-	-	9	295	- -	25	-	15	-
Johnstone - - - -	70	3	20	-	-	4	162	- -	20	-	15	-
Keith - - - - -	70	5	24	-	-	7	230	- -	40	-	10	-
Kelso - - - - -	100	10	48	1	76	15	603	- -	30	-	26	-
Kilmarnock - - - -	233	21	196	4	225	38	1,348	- -	-	-	30	-
Kingussie - - - -	50	9	94	-	-	6	181	- -	15	-	12	-
Kinross - - - - -	50	7	49	-	-	8	264	- -	13	-	13	-
Kirkcaldy - - - -	130	12	162	1	50	15	587	- -	63	-	55	-
Kirkcudbright - - -	50	4	18	-	-	5	179	- -	10	-	10	-
Kirkwall - - - -	60	22	105	-	-	8	234	- -	20	-	10	-
Kirriemuir - - - -	45	2	9	-	-	8	234	- -	10	-	12	-
Ladybank - - - -	60	10	134	-	-	5	215	- -	20	-	14	-
Lairg - - - - -	40	7	42	-	-	2	50	- -	-	-	8	-
Lanark - - - - -	75	18	176	1	73	21	805	- -	15	-	39	-
Langholme - - - -	40	3	23	-	-	6	270	- -	10	-	14	-
Lasswade - - - -	40	5	56	-	-	7	238	- -	10	-	13	-
Lawrencekirk - - -	45	3	17	-	-	6	170	- -	15	-	8	-
Lerwick - - - -	150	28	121	-	-	14	231	- -	45	-	14	-
Leven - - - - -	65	6	77	-	-	6	240	- -	20	-	22	-
Carried forward - - -	8,699	973	8,996	197	15,779	1,375	53,592	- -	2,091	-	3,064	974

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1876—*continued*.

Towns.	Force.	Minimum.	Annual Increment.	Maximum.
	Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail. [*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]			
Glasgow	1 Chief Clerk	320 *l.*	15 *l.*	400 *l.*
	2 Principal ditto	270 *l.*	10 *l.*	310 *l.*
	2 Superintending ditto	225 *l.*	10 *l.*	265 *l.*
	3 Clerks, First Class	160 *l.*	10 *l.*	220 *l.*
	5 Ditto, Second ditto	110 *l.*	5 *l.*	155 *l.*
	18 Sorting Clerks, First Class	37 *s.*	2 *s.*	44 *s.*
	24 Ditto, Second ditto	29 *s.*	2 *s.*	36 *s.*
	35 Ditto, Third ditto	20 *s.*	1 *s.* 6 *d.*	28 *s.*
	1 Clerk, R. L. B.	37 *s.*	2 *s.*	44 *s.*
	1 Ditto „	22 *s.*	1 *s.*	27 *s.*
	2 Ditto „	14 *s.*	1 *s.*	21 *s.*
	8 Risk Allowances for Sorting Clerks, 2 *s.* a week each.			
	10 Boy Sorters, 14 *s.* a week each			
	3 Female Clerks, at Hillhead, at fixed wages.			
	2 - Ditto - at Partick - ditto,			
	6 - Ditto - at Hope-street ditto,			
	1 ditto, at Charing Cross	14 *s.*	1 *s.*	21 *s.*
	1 Inspector of Letter Carriers	140 *l.*	10 *l.*	220 *l.*
	3 Assistant ditto	100 *l.*	5 *l.*	135 *l.*
	150 Letter Carriers	18 *s.*	1 *s.*	24 *s.*
	With further rise to 26 *s.* a week, after 10 years' service, and temporary allowance of 2 *s*, a week for two years.			
	50 Auxiliary Letter Carriers, 14 *s.*			
	50 Ditto, at 8 *s.* a week each.			
	1 Labourer	18 *s.*	1 *s.*	20 *s.*
	3 Female Servants, one at 14 *s.* a week, two at 12 *s.* a week.			
	Medical Officer, 8 *s.* 6 *d.* each man, 110 *l.* (estimated).			
	Allowance of 3 *s.* a week each to 14 Stampers.			
	3 Watchmen (Police)	18 *s.*	1 *s.*	26 *s.*
	2 Boy Porters, 10 *s.* each.			
	56 Sub-Office Letter Carriers, 2,386 *l.* a year.			
	34 Rural Messengers, 1,272 *l.* a year.			
Greenock	1 Clerk	120 *l.*	5 *l.*	160 *l.*
	2 Clerks	37 *l.*	2 *s.*	44 *s.*
	4 Sorting ditto	27 *s.*	1 *s.* 6 *d.*	35 *s.*
	4 Ditto	20 *s.*	1 *s.*	25 *s.*
	3 Boy Clerks, at 14 *s.* a week each			
	19 Letter Carriers	18 *s.*	1 *s.*	22 *s.*
	Extra Allowance to Two Stampers, 1 *s*, 6 *d.* a week each.			
	1 Mail Messenger	18 *s.*	1 *s.*	22 *s.*
	14 Auxiliary Letter Carriers, 7 *s.* a week each.			
	Medical Officer, 8 *s.* 6 *d.* per man, 20 *l.* (estimated).			
	34 Rural Messengers, 1,271 *l.* a year.			
Haddington	2 Letter Carriers	14 *s.*	6 *d.*	16 *s.*
	7 Rural Messengers, 236 *l.* a year.			
Hamilton	1 Clerk	18 *s.*	1 *s.* 6 *d.*	28 *s.*
	3 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
	1 Auxiliary ditto, at 7 *s.* a week.			
	13 Rural Messengers, 454 *l.* a year.			
Hawick	1 Clerk	18 *s.*	1 *s.* 6 *d.*	30 *s.*
	2 Letter Carriers	11 *s.*	6 *d.*	18 *s.*
	1 Auxiliary ditto	- -	- -	8 *s.*
	10 Rural Messengers, 357 *l.* a year.			
Helensburg	3 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
	1 Auxiliary ditto	- -	- -	11 *s.*
	5 Rural Messengers, 212 *l.* a year.			
Inverness	1 Clerk	90 *l.*	4 *l.*	110 *l.*
	3 Sorting Clerks	27 *s.*	1 *s.* 6 *d.*	35 *s.*
	6 Ditto	18 *s.*	1 *s.*	25 *s.*
	1 Boy Clerk, 14 *s.*			
	6 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
	1 Sorter, in Summer	- -	- -	14 *s.*
	1 Auxiliary Letter Carrier	- -	- -	6 *s.*
	1 Stamper, 2 *s.* a week.			
	24 Rural Messengers, 713 *l.* a year.			
Jedburgh	1 Letter Carrier	14 *s.*	6 *d.*	16 *s.*
	1 Auxiliary ditto	- -	- -	6 *s.*
	7 Rural Messengers, 238 *l.* a year.			
Kelso	1 Clerk	18 *s.*	1 *s.* 6 *d.*	30 *s.*
	2 Letter Carriers	16 *s.*	1 *s.*	18 *s.*
	13 Rural Messengers, 512 *l.* a year.			
Kilmarnock	1 Clerk	18 *s.*	1 *s.* 6 *d.*	37 *s.*
	2 Clerks	18 *s.*	1 *s.* 6 *d.*	33 *s.*
	1 Assistant ditto	- -	- -	14 *s.*
	7 Letter Carriers	14 *s.*	1 *s.*	18 *s.*
	4 Auxiliary ditto, at 8 *s.* a week each.			
	27 Rural Messengers, 943 *l.* a year.			
	Extra Allowance to 3 Stampers, 1 *s.* 6 *d.* a week each.			
Kirkcaldy	1 Clerk	18 *s.*	1 *s.*	24 *s.*
	4 Letter Carriers	16 *s.*	6 *d.*	18 *s.*
	11 Rural Messengers, 403 *l.* a year.			

Rates and Taxes (including Wate and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.
£.	£.	£.	£.	£.
-	-	- -	455	40,576
-	-	- -	- -	30,144
-	-	- -	- -	537
-	-	- -	75	4,860
-	-	- -	- -	166
-	-	- -	- -	441
-	-	- -	22	945
-	-	- -	62	787
-	-	- -	- -	595
-	-	- -	- -	474
-	-	- -	- -	311
-	-	- -	- -	514
-	-	- -	48	2,495
-	-	- -	- -	199
-	-	- -	- -	302
-	-	- -	- -	421
-	-	- -	- -	287
-	-	- -	- -	374
-	-	- -	38	921
-	-	- -	85	2,117
-	-	- -	- -	352
-	-	- -	- -	389
-	-	- -	45	1,092
-	-	- -	- -	267
-	-	- -	- -	429
-	-	- -	- -	310
-	-	- -	- -	443
-	-	- -	- -	140
-	-	- -	- -	1,183
-	-	- -	- -	357
-	-	- -	- -	357
-	-	- -	- -	255
-	-	- -	- -	561
-	-	- -	- -	424
-	-	- -	830	94,025

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1876—*continued.*

POST TOWNS.	SALARIES AND WAGES.								Allowance for Assistance.	Travelling.	Poundage on Sale of Postage Labels.	Rent of Premises Leased to the Department.
	Postmasters.	Sub-Postmasters and Letter Receivers.		Clerks, Medical Officers, &c.		Sorters, Stampers, Messengers, Letter Carriers, Rural Post Letter Carriers, &c.		Incidental Salaries, and Wages of Substitutes.				
		No.	Amount.	No.	Amount.	No.	Amount.					
	£.		£.		£.		£.	£.	£.	£.	£.	£.
Brought forward - -	8,699	973	8,996	197	15,779	1,375	53,592	- -	2,091	-	3,064	974
Linlithgow - - - -	65	4	50	-	-	10	319	- -	25	-	22	-
Lochalsh - - - -	30	6	29	-	-	4	142	- -	10	-	4	-
Lochgilphead - - -	55	9	78	-	-	7	205	- -	20	-	14	-
Lochmaddy - - - -	30	6	24	-	-	4	126	- -	12	-	3	-
Lockerby - - - -	75	9	49	-	-	12	482	- -	25	-	16	-
Markinch - - - -	45	3	48	-	-	4	141	- -	20	-	13	-
Mauchline - - - -	35	2	19	-	-	5	142	- -	15	-	7	-
Maybole - - - -	60	6	37	-	-	7	269	- -	20	-	11	-
Meigle - - - -	45	4	30	-	-	6	186	- -	5	-	9	-
Melrose - - - -	65	8	96	-	-	11	400	- -	20	-	23	-
Midcalder - - - -	30	3	26	-	-	6	198	- -	10	-	9	-
Mintlaw - - - -	30	5	26	-	-	3	108	- -	10	-	5	-
Moffat - - - -	80	2	8	-	-	5	193	- -	30	-	12	-
Montrose - - - -	120	6	40	1	73	9	324	- -	64	-	40	25
Motherwell - - - -	90	6	65	-	-	7	289	- -	30	-	20	-
Musselburgh - - -	50	-	-	-	-	6	222	- -	20	-	14	-
Nairn - - - - -	60	4	19	-	-	6	190	- -	25	-	12	-
Newburgh (Fife) - - -	40	2	14	-	-	3	109	- -	-	-	7	-
Newton Stewart - - -	80	15	238	-	-	17	560	- -	30	-	37	-
North Berwick - - -	50	1	3	-	-	3	139	- -	10	-	11	-
Oban - - - - -	85	13	150	-	-	12	479	- -	50	-	28	-
Paisley - - - - -	225	9	121	4	287	25	882	- -	-	-	14	71
Peebles - - - - -	60	5	53	-	-	11	355	- -	20	-	18	-
Pennycuick - - - -	35	2	14	-	-	6	188	- -	-	-	9	-
Perth - - - - -	220	29	275	4	306	30	1,211	- -	42	-	34	-
Peterhead - - - -	80	3	28	-	-	5	201	- -	45	-	26	-
Pitlochry - - - -	40	8	41	-	-	4	107	- -	25	-	14	-
Port Glasgow - - -	85	1	5	-	-	3	156	- -	35	-	18	-
Portree - - - - -	50	13	96	-	-	6	145	- -	25	-	9	-
Prestonkirk - - - -	30	4	22	-	-	3	125	- -	-	-	7	-
Rothesay - - - -	75	3	18	-	-	6	231	- -	60	-	23	-
St. Andrew's - - -	90	7	52	-	-	7	269	- -	40	-	26	-
Saltcoats - - - -	50	1	16	-	-	4	105	- -	15	-	9	-
Selkirk - - - -	59	5	24	-	-	10	331	- -	30	-	15	-
Stirling - - - -	225	30	341	5	324	31	1,256	- -	-	-	45	50
Stonehaven - - - -	70	3	11	-	-	6	195	- -	20	-	10	-
Stornoway - - - -	55	7	31	-	-	6	216	- -	19	-	15	-
Stow - - - - -	35	5	32	-	-	5	199	- -	10	-	8	-
Stranraer - - - -	75	12	128	-	-	11	335	- -	30	-	23	-
Tain - - - - -	50	1	7	-	-	2	68	- -	36	-	7	-
Thornhill - - - -	60	6	33	-	-	11	389	- -	20	-	12	-
Thurso - - - - -	80	16	96	-	-	9	288	- -	40	-	19	-
Tranent - - - -	35	4	32	-	-	7	225	- -	15	-	8	-
Troon - - - - -	40	-	-	-	-	3	106	- -	10	-	12	-
Turriff - - - - -	65	7	68	-	-	8	294	- -	30	-	13	-
Wick - - - - -	90	5	27	-	-	4	123	- -	40	-	18	-
Wishaw - - - -	80	1	7	-	-	4	179	- -	30	-	17	-
For Incidental Payments -	-	-	-	-	-	-	- -	2,900	-	180	-	-
	11,978	1,274	11,623	211	16,769	1,749	66,994	2,900	3,179	180	3,810	1,120
Add, for probable Increase	300	-	300	-	1,500	-	3,000	- -	200	-	- -	-
TOTALS - - -	12,278	1,274	11,923	211	18,269	1,749	69,994	2,900	3,379	180	3,810	1,120

Sub-Postmasters, &c. -	11,923
Clerks, &c. - - -	18,269
Sorters, &c. - - -	69,994
Incidental Salaries, &c. -	2,900
TOTAL SALARIES and WAGES - £.	115,364

POST OFFICE—(C.) PROVINCIAL ESTABLISHMENTS in SCOTLAND, for the Year ending 31 March 1876—*continued.*

Rates and Taxes (including Water and Fire Insurance).	Fuel and Light.	Stationery.	Incidental Expenses (including Allowance to Postmasters for Office Expenses).	Total Amount required for each Establishment for 1875-76.	Towns.	Force.	Minimum.	Annual Increment.	Maximum.
					Salaries of Clerks, Wages of Sorters, Letter Carriers, &c. (at certain Offices), in Detail.				
					[*At the Towns mentioned below, the Letter Carriers (including Auxiliaries) are supplied with Uniform Clothing.*]				
£.	£.	£.	£.	£.					
–	–	– –	830	94,025	Linlithgow – –	2 Letter Carriers – – –	14 *s.*	6 *d.*	16 *s.*
						8 Rural Messengers, 240 *l.* a year.			
–	–	– –	– –	481					
–	–	– –	– –	215	Montrose – –	1 Clerk – – – – – –	16 *s.*	1 *s.*	28 *s.*
–	–	– –	– –	372		4 Letter Carriers – – –	14 *s.*	1 *s.*	18 *s.*
–	–	– –	– –	195		5 Rural Messengers, 157 *l.* a year.			
–	–	– –	– –	647					
					Motherwell – –	1 Letter Carrier – – –	14 *s.*	6 *d.*	16 *s.*
						1 Auxiliary Letter Carrier – –	– –	– –	10 *s.*
–	–	– –	– –	267		5 Rural Messengers, 224 *l.* a year.			
–	–	– –	– –	218					
–	–	– –	– –	397					
–	–	– –	– –	275	Musselburgh – –	3 Letter Carriers – – –	16 *s.*	1 *s.*	18 *s.*
–	–	– –	– –	604		3 Rural Messengers, 84 *l.* a year.			
–	–	– –	– –	273					
–	–	– –	– –	179					
–	–	– –	– –	323	Newton Stewart –	2 Letter Carriers – – –	14 *s.*, by 1 *s.* to 16 *s.*		
–	–	– –	14	700		15 Rural Messengers, 481 *l.* a year.			
–	–	– –	– –	494					
–	–	– –	– –	306	Paisley – – –	1 Clerk – – – – – –	18 *s.*	1 *s.* 6 *d.*	37 *s.*
						2 Clerks – – – – –	18 *s.*	1 *s.* 6 *d.*	33 *s.*
						1 Boy Clerk, at 7 *s.* a week.			
–	–	– –	– –	306		7 Letter Carriers – – –	16 *s.*	1 *s.*	20 *s.*
–	–	– –	– –	170		Extra Allowance to 2 Stampers, 2 *s.* a week each.			
–	–	– –	– –	945		1 Assistant Stamper, 15 *s.* a week			
–	–	– –	– –	213		8 Auxiliary Letter Carriers, 188 *l.* a year.			
						9 Rural Messengers, 306 *l.* a year.			
–	–	– –	– –	792					
					Peebles – –	1 Letter Carrier – – –	16 *s.*	1 *s.*	18 *s.*
						10 Rural Messengers, 310 *l.* a year.			
–	–	– –	– –	1,600					
–	–	– –	– –	506					
–	–	– –	– –	246	Perth – – –	1 Clerk – – – – – –	90 *l.*	4 *l.*	110 *l.*
–	–	– –	50	2,138		3 Clerks – – – –	20 *s.* then by 1 *s.* 6 *d.* to 33 *s.* a week.	1 *s.*	24 *s.*
–	–	– –	– –	380		8 Letter Carriers – – –	14 *s.*	1 *s.*	18 *s.*
–	–	– –	– –	227		1 Travelling Sorter – – –	16 *s.*	1 *s.*	20 *s.*
–	–	– –	– –	299		21 Rural Messengers, 807 *l.* a year.			
–	–	– –	– –	325		Allowance to 3 Stampers, 2 *s.* a week each.			
–	–	– –	– –	184					
					Peterhead –	2 Letter Carriers – – –	12 *s.*	1 *s.*	16 *s.*
–	–	– –	– –	407		3 Rural Messengers, 123 *l.* a year.			
–	–	– –	– –	477	Port Glasgow – –	2 Letter Carriers – – –	18 *s.*	1 *s.*	20 *s.*
–	–	– –	– –	295		1 Rural Messenger, 55 *l.* a year.			
–	–	– –	– –	459					
–	–	– –	50	2,291					
–	–	– –	– –	306	Rothesay – –	2 Letter Carriers – – –	14 *s.*	6 *d.*	16 *s.*
–	–	– –	– –	336		1 Auxiliary Letter Carrier – –	– –	– –	10 *s.*
–	–	– –	– –	284		3 Rural Messengers, 117 *l.* a year.			
–	–	– –	– –	491					
					St. Andrew's – –	3 Letter Carriers – – –	12 *s.*	1 *s.*	16 *s.*
–	–	– –	– –	168		4 Rural Messengers, 146 *l.* a year.			
–	–	– –	– –	514					
–	–	– –	– –	523					
–	–	– –	– –	315	Stirling – – –	1 Clerk – – – – – –	90 *l.*	4 *l.*	110 *l.*
–	–	– –	– –	168		3 Clerks – – – – –	18 *s.*	1 *s.* 6 *d.*	33 *s.*
–	–	– –	– –	470		1 Temporary Clerk, 10 *s.* a week			
						5 Letter Carriers – – –	16 *s.*	1 *s*	
						Extra Allowance to 2 Stampers, 2 *s.* a week each.			
–	–	– –	– –	298		7 Sub-Office Letter Carriers, &c., 237 *l.* a year.			
–	–	– –	– –	313		19 Rural Messengers, 780 *l.* a year.			
100	500	10	11	3,701	Wishaw – – –	2 Letter Carriers – – –	16 *s.*	1 *s.*	18 *s.*
						2 Rural Messengers, 19 *l.* a year.			
100	500	10	955	120,118					
–	–	– –	50	5,350					
100	500	10	1,005	125,468					

1875-76.

ESTIMATES,

REVENUE DEPARTMENTS

POST OFFICE.

SUB-HEAD (C.)

Referred to in the Post Office Estimate for the Year ending 31st March 1876, page 524.

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1875-76.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the Post Office Telegraphs Estimate for the Year ending 31st March 1876, pages 567, 568.

5.—POST OFFICE TELEGRAPHS.—LONDON DISTRICT, FOR THE YEAR ENDING 31ST MARCH 1876.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
EASTERN CENTRAL DISTRICT	163	7,445	220	4,904	4,377	75	–	.	–	–	–	–	16,801

SCALES OF PAY.					
Town.		Force.	Minimum.	Annual Increment.	Maximum.
Eastern Central District. Treasury, 15 Oct. 1874 —15,580.	3	Clerks in Charge, 1st Class (Male).	150 *l.*	7 *l.* 10 *s.*	200 *l.*
	4	Clerks in Charge, 2nd Class (Male).	140 *l.*	5 *l.*	160 *l.*
	5	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	18	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	31	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
Treasury, 14 March 1874 —1659.	1	Clerk (Male) - 45 *l.* fixed wages.			
	3	Probationary Clerks (Male), at 12*s.* to 14*s.*, thence to 16*s.*			
	1	Writer, 10*d.* per hour (Male).			
	2	Writing Clerks (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years.)	140 *l.*
			Thence by	10 *l.*	240 *l.*
	–	Allowance to Clerks and Supervisors.	–	–	110 *l.*
	6	Clerks in Charge (Female) Upper Section.	90 *l.*	5 *l.*	120 *l.*
	6	Clerks in Charge (Female), Lower Section.	70 *l.*	5 *l.*	85 *l.*
	4	Clerks, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30*s.* a wk.
	18	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
	56	Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* „
	5	Probationary Clerks (Female), at 8*s.* to 12*s.*, thence to 14*s.* „			
	4	Tube Attendants - -	16 *s.*	1 *s.*	25 *s.* „
	2	Tube Attendants, 7*s.* a week each fixed wages.			
Treasury, 11 May 1874 —2,797.	11	Overseers of Telegraph Messengers, 15 *s.* a week each fixed wages.			
	3	Corporals - - -	12 *s.* fixed wages.		
	135	Docket Messengers, ½ *d.* and ¾ *d.* a message.			
Treasury, 18 Aug. 1874 —13,061.	63	Messengers - - -	5 *s.*	1 *s.* (half-yearly.)	7 *s.*
		(With allowance of 1 *s.* a week to one Lance Corporal).			
Treasury, 18 Aug. 1874 —15,062.	2	Porters - - -	18 *s.*	1 *s.*	27 *s.*

Eastern District - -	41	2,636	111	2,355	45	40	–	–	–	55	–	–	5,131	Eastern District -	1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years.)	150 *l.*
														Treasury, 14 March 1874 —4237.	4	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
															7	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
															13	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
																Half of one of these Officer's Salary is charged to Postal Account.			
															1	Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
															1	Clerk, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
															6	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
															6	Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* „
															2	Probationary Clerks (Female), at 8 *s.* to 12 *s.*, thence to 14 *s.* „			
															1	Assistant Inspector of Boy Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* „
															1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
															4	Corporals - - -	12 *s.* fixed wages.		
														Treasury, 16 Nov. 1874 —17,801.	105	Messengers (including 2 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
																		Boys over 16 years of age, 9 *s.* „	
																* Five of these Messengers are Lance Corporals, with 1 *s.* a week extra.			
Northern District - -	31	1,730	73	1,650	165	40	–	–	–	35	–	–	3,620	Northern District -	2	Clerk, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
														Treasury, 8 April 1874 —5563,	4	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
															1	Clerk, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
															–	Allowance to Clerk -	- -	- -	25 *l.*
															1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after 2 years.)	150 *l.*
															1	Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
															2	Clerks, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
															7	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
															11	Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* „
															2	Probationary Clerks (Female).	8 *s.* to 12 *s.*, thence to 14 *s.* „		
															1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* „
															1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
															2	Corporals - - -	12 *s.* fixed wages.		
														Treasury, 14 Sept. 1874 —14,410	*69	Messengers - -	5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
																Over 16 years - -			9 *s.* „
																* Four of these Messengers are Lance Corporals, with 1 *s.* a week extra.			

5.—POST OFFICE TELEGRAPHS.—Sub-Head (F.)—London District, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
North Western District	40	2,376	77	1,752	90	40	–	–	–	50	–	–	4,308
South Eastern District -	68	4,195	155	3,356	160	50	–	–	–	75	–	–	7,836

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
North Western District	2	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	5	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	7	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
	1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after 2 years.)	150 *l.*
	2	Probationary Clerks (Male).	12 *s.* to 14 *s.*, thence to 16 *s.* a wk.		
	–	Allowance to Clerk -	- -	- -	25 *l.*
	1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
	4	Clerks, 1st Class (Female).	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
	6	Clerks, 2nd Class (Female).	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
	9	Clerks, 3rd Class (Female).	14 *s.*	1 *s.*	17 *s.* „
	3	Probationary Clerks (Female).	8 *s.* to 12 *s.*, thence to 14 *s.* „		
	1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* „
	1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
	4	Corporals - - -	12 *s.* fixed wages.		
Treasury, 13 August 1874—13,061.	*71	Messengers - -	5 *s.*	1 *s.* (half-yearly.)	7 *s.* „
			Over 16 years - -		9 *s.*
		* Seven of these Messengers are Lance Corporals, with 1 *s.* a week extra.			
South Eastern District	3	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	5	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
Treasury, 13 February 1874—751.	10	Clerks, 3rd Class (Male) (Including one Clerk employed for Admiralty purposes.)	45 *l.*	5 *l.*	65 *l.*
	3	Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a wk.			
	1	Writing Clerk (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years).	140 *l.*
			Thence by	10 *l.*	240 *l.*
	1	Writing Clerk (Male), -	80 *l.*	5 *l.* (after two years).	150 *l.*

															–	Allowance to Clerks -	- -	- -	35 *l.*
															1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
															1	Assistant Superintendent (Female).	70 *l.*	5 *l.*	85 *l.*
															5	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
															15	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
															16	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.* „
															7	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.*			
															1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* a wk.
															1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
															5	Corporals - - -	12 *s.* fixed wages.		
														Treasury, 13 August 1874—13,061. Treasury, 15 October 1874—15,580.	*148	Messengers (including 6 Docket Messengers).	5 *s.*	1 *s.* (half-yearly).	7 *s.* „
																	Over 16 years - -		9 *s.* „
																* Nine of these Messengers, are Lance Corporals, with 1 *s.* a week extra.			
South Western District	94	5,679	141	3,342	643	75	–	–	–	78	–	–	9,817	South Western District. Treasury, 28 October 1874—14,924.	3	Senior Clerks (Male) -	140 *l.*	5 *l.*	160 *l.*
																Including two Clerks employed for Admiralty purposes.			
															4	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
																Including one Clerk employed for Admiralty purposes.			
															4	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
															2	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
															1	Writing Clerk (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years).	140 *l.*
																	Thence by	10 *l.*	240 *l.*
															1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years).	150 *l.*
															2	Probationary Clerks (Male).	12 *s.*	14 *s.* to 16 *s.* a week.	
															–	Allowance to Clerk -	- -	- -	40 *l.*
															1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
															3	Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
														Treasury, 15 October 1874—15,580.	9	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.* a wk.
															20	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.* „
														Treasury 8 June 1874—9070.	30	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.* „
															14	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
															1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.* a wk.
															1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.* „
															8	Corporals - - -	12 *s.* fixed wages.		
														Treasury 14 Sept. 1874—14,410.	*131	Messengers (including 33 paid on Dockets).	5 *s.*	1 *s.* (half-yearly).	7 *s.* „
																	Over 16 years of age		9 *s.* „
																* Ten of these Messengers are Lance Corporals, with 1 *s.* a week extra.			

5.—POST OFFICE TELEGRAPHS.—Sub-Head (F.)—London District, for the Year ending 31 March 1876—*continued.*

Office.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Western District -	100	6,043	154	3,444	756	75	–	–	–	105	–	–	10,423

Town.	Force.		SCALES OF PAY. Minimum.	Annual Increment.	Maximum.
Western District -	1	Senior Clerk (Male) -	140 *l.*	5 *l.*	160 *l.*
	5	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	8	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	11	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
	1	Writing Clerk (Male) -	80 *l.*	7 *l.* 10 *s.* (after two years).	140 *l.*
		Allowance to Clerk -	- -	-	45 *l.*
			Thence by	10 *l.*	240 *l.*
	2	Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a week.			
	1	Superintendent (Female).	90 *l.*	5 *l.*	120 *l.*
	2	Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
	8	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.*
	20	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.*
	25	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.*
Treasury, 11 July 1874 —10,968.	16	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
	1	Assistant Inspector of Messengers.	35 *s.*	1 *s.* 6 *d.*	40 *s.*
	1	Serjeant - -	16 *s.*	1 *s.*	25 *s.*
	12	Corporals, 12 *s.* fixed wages.			
	*140	Messengers (including 65 Docket Messengers).	5 *s.*	1 *s.* (half-yearly).	7 *s.*
			Over 16 years of age		9 *s.*

* Seven of these Messengers are Lance Corporals, with 1 *s.* a week extra.

Western Central District.	63	4,156	116	3,142	703	40	–	–	–	75	–	–	8,116
Totals - - -	600	34,260	1,047	23,945	6,939	435	–	–	–	473	–	–	66,052

Messengers - - - - - -	23,945
Allowances to Postmasters - - -	435
Medical Officers - - - - -	473
Incidental Salaries - - - -	1,500
	60,613
Probable Increase - - -	500
Total Salaries, &c. - - £.	61,113

Western Central District.	1	Superintendent (Male)	160 *l.*	7 *l.* 10 *s.*	250 *l.*
	2	Senior Clerks (Male) -	140 *l.*	5 *l.*	160 *l.*
	6	Clerks, 1st Class (Male)	100 *l.*	5 *l.*	130 *l.*
	9	Clerks, 2nd Class (Male)	70 *l.*	5 *l.*	90 *l.*
	13	Clerks, 3rd Class (Male)	45 *l.*	5 *l.*	65 *l.*
	1	Writing Clerk (Male) -	80 *l.*	5 *l.* (after two years).	150 *l.*
	10	Probationary Clerks (Male), 12 *s.* to 14 *s.*, thence to 16 *s.* a week.			
	2	Assistant Superintendents (Female).	70 *l.*	5 *l.*	85 *l.*
	2	Clerks (Female), 1st Class.	25 *s.*	1 *s.* 6 *d.*	30 *s.*
Treasury, 13 Aug. 1874 —13,061.	6	Clerks (Female), 2nd Class.	18 *s.*	1 *s.* 6 *d.*	24 *s.*
	7	Clerks (Female), 3rd Class.	14 *s.*	1 *s.*	17 *s.*
	4	Probationary Clerks (Female), 8 *s.* to 12 *s.*, thence to 14 *s.* a week.			
Treasury, 8 June 1874 —9070.	1	Serjeant - - -	26 *s.*	1 *s.*	30 *s.*
	1	Serjeant - - -	16 *s.*	1 *s.*	25 *s.*
	1	Overseer of Telegraph Messengers, 18 *s.* a week fixed.			
Treasury, 13 Dec. 1873 —18,741.	9	Corporals, 12 *s.* fixed wages.			
	30	Messengers for permanent night duty, 12 *s.* fixed wages.			
Treasury, 8 April 1874 —5563.	*74	Messengers (including 72 Docket Messengers).	5 *s.*	1 *s.* (half-yearly.)	7 *s.*
			Over 16 years of age		9 *s.*

* Four of these Messengers are Lance Corporals, with 1 *s.* a week extra.
* Two Messengers over 16 years of age are allowed 3 *s.* a week extra for night duty.

POST OFFICE TELEGRAPHS.

ABSTRACT OF SUB-HEAD (G.)

1875-76.

	1. Salaries, Wages, and Allowances additional to Salaries.	2. Travelling.	3. Rents.	4. Rates and Taxes.	5. Fuel and Light.	6. Stationery.	7. Incidental Expenses.	8. Allowance for Rent and Office Expenses.
	£.	£.	£.	£.	£.	£.	£.	£.
LONDON RECEIVERS -	6,852	- -	-	-	-	- -	- -	44
ENGLAND AND WALES -	287,126	4,500	6,749	1,370	1,700	200	1,000	6,006
IRELAND - - - - -	64,461	1,800	848	120	550	25	400	790
SCOTLAND - - - - -	59,166	600	766	100	320	20	500	364
TOTAL - - - £.	417,605	6,900	8,363	1,590	2,570	245	1,900	7,204

SUB-HEAD (G.)

5.—POST OFFICE TELEGRAPHS.—LONDON DISTRICT, FOR THE YEAR ENDING 31ST MARCH 1876.

OFFICES.	Total Number and Cost of				Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY.				
	Clerks.		Messengers and Porters.				1 *d.* a Message, with a minimum of							Town.	Force.	Minimum.	Annual Increment.	Maximum.
	Number.	Cost for Year ending 31st March 1876.	Number.	Cost for Year ending 31st March 1876.														
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
LONDON DISTRICT:																		
Abbey-road - - - -							16					16						
Acton - - - -							26					26						
Albany-street - - -							16					16						
Albert-terrace - - -							16					16						
Aldgate - - - -							52					52						
Amhurst-road - - -							13					13						
Amwell-street - - -							10					10						
Anerley (near Station)							26					26						
Anerley-road (near Crystal Palace).							16					16						
Bolham - - - -							26					26						
Barbican - - - -							16					16						
Barnes - - - -							23					23						
Barnsbury-road - - -							13					13						
Battersea-square - -							26					26						
Bayswater, Queen's-road							16					16						
Bermondsey-street - -							16					16						
Berwick-street - - -							16					16						
Bethnal Green-road - -							26					26						
Bexley - - - -							16					16						
Bexley Heath - - -							23					23						
Bishop's-road - - -							16					16						
Blackfriars-road, 228							31				10	41						
Blandford-street - -							16					16						
Bow - - - -							13					13						
Bow-road - - - -							13					13						
Brewer-street, Golden-square.							16					16						
Brick-lane - - - -							16					16						
Brixton, Acre-lane - -							16					16						
Brixton-hill - - -							16					16						
Brixton-road, Loughboro'-place.							26					26						
Brixton Rise - - -							34					34						
Brompton-road - - -							18					18						
Burton-crescent - - -							16					16						

| | 1 d. a Message, with a minimum of | | |

5.—POST OFFICE TELEGRAPHS.—Sub-Heads (G.) London District, for the Year ending 31st March 1876—*continued.*

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Portors. Number.	Messengers and Portors. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
London District—*continued.*							1 *d.* a Message, with a minimum of											
Gipsey Hill - - -	-	-	-	-	-	-	13	-	-	-	-	13	-					
Gloucester-road, Queen's Gate.	-	-	-	-	-	-	16	-	-	-	-	16	-					
Gower-street - - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Grange-road (Bermondsey)	-	-	-	-	-	-	16	-	-	-	-	16	-					
Gray's Inn-road - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Great Marylebone-street -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Great Portland-street -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Greek-street - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Greenwich, London-street	-	-	-	-	-	-	16	-	-	-	-	16	-					
Grenville-street - -	-	-	-	-	-	-	*60	-	-	-	-	60	-					
Grove-lane - - -	-	-	-	-	-	-	13	-	-	-	-	13	-					
Hackney-road, 311 - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Hackney Wick - -	-	-	-	-	-	-	26	-	-	-	-	26	-					
Hammersmith, Broadway -	-	-	-	-	-	-	33	-	-	-	-	33	-					
Hampstead-road - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Hampstead, Fairfax-road	-	-	-	-	-	-	16	-	-	-	-	16	-					
Hampstead, High-street -	-	-	-	-	-	-	31	-	-	-	-	31	-					
Hanwell - - -	-	-	-	-	-	-	16	18	-	-	-	34	-					
Harrow-road, Jonson's-place	-	-	-	-	-	-	16	-	-	-	-	16	-					
Harrow-road, Woodfield-road.	-	-	-	-	-	-	13	-	-	-	-	13	-					
Hemingford-road - -	-	-	-	-	-	-	31	-	-	-	5	36	-					
Hendon - - -	-	-	-	-	-	-	31	-	-	-	-	31	-					
Herne Hill - - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Highgate - - -	-	-	-	-	-	-	31	-	-	-	-	31	-					
Holloway-road, 269 - -	-	-	-	-	-	-	13	-	-	-	-	13	-					
Homerton - - -	-	-	-	-	-	-	13	-	-	-	-	13	-					
Hornsey - - -	-	-	-	-	-	-	31	-	-	-	-	31	-					
Hornsey-road - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Hyde Park-square - -	-	-	-	-	-	-	18	-	-	-	-	18	-					
Jamaica-road - - -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Kennington Cross - -	-	-	-	-	-	-	31	-	-	-	-	31	-					
Kennington Park - -	-	-	-	-	-	-	21	-	-	-	-	21	-					
Kensal-road - - -	-	-	-	-	-	-	26	-	-	-	-	26	-					
Kensington Park-road -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Kentish Town-road, 149 -	-	-	-	-	-	-	16	-	-	-	-	16	-					
Kentish Town-road, 383 -	-	-	-	-	-	-	31	-	-	-	-	31	-					
Kilburn, Broudesbury-terrace.	-	-	-	-	-	-	16	-	-	-	-	16	-					

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5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—London District, for the Year ending 31st March 1876—*continued.*

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery.	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
London District—*continued.*		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Park-street	–	–	–	–	–	–	1 *d.* a Message, with a minimum of 18	–	–	–	–	18	–					
Peckham Rye	–	–	–	–	–	–	13	–	–	–	–	13	–					
Penge	–	–	–	–	–	–	13	–	–	–	–	13	–					
Pimlico-road	–	–	–	–	–	–	16	–	–	–	–	16	–					
Plaistow	–	–	–	–	–	–	18	–	–	–	–	18	–					
Plumstead, Burrage Town	–	–	–	–	–	–	13	–	–	–	–	13	–					
Portland Town	–	–	–	–	–	–	16	–	–	–	–	16	–					
Portsdown-road	–	–	–	–	–	–	16	–	–	–	–	16	–					
Queen's-terrace, St. John's Wood	–	–	–	–	–	–	16	–	–	–	–	16	–					
Queen's-terrace, Camden-road	–	–	–	–	–	–	16	–	–	–	–	16	–					
Ratcliffe	–	–	–	–	–	–	16	–	–	–	–	16	–					
Red Lion-street	–	–	–	–	–	–	16	–	–	–	–	16	–					
Regent-street	–	–	–	–	–	–	18	–	–	–	–	18	–					
Richmond-road	–	–	–	–	–	–	13	–	–	–	–	13	–					
Roehampton	–	–	–	–	–	–	21	5	–	–	–	26	–					
Rotherhithe-street	–	–	–	–	–	–	31	–	–	–	–	31	–					
Royal-crescent	–	–	–	–	–	–	16	–	–	–	–	16	–					
Rushey Green	–	–	–	–	–	–	26	5	–	–	–	31	–					
St. John's-street-road	–	–	–	–	–	–	10	–	–	–	–	10	–					
St. John's-road, Hoxton	–	–	–	–	–	–	26	–	–	–	–	26	–					
St. John's Hill	–	–	–	–	–	–	16	–	–	–	–	16	–					
St. Martin's-lane	–	–	–	–	–	–	16	–	–	–	–	16	–					
Shepherdess Walk	–	–	–	–	–	–	16	–	–	–	–	16	–					
Shepherd's Bush	–	–	–	–	–	–	26	–	–	–	–	26	–					
Shooter's Hill	–	–	–	–	–	–	10	–	–	–	–	10	–					
Shooter's Hill-road	–	–	–	–	–	–	31	–	–	–	–	31	–					
Shoreditch, 126	–	–	–	–	–	–	13	–	–	–	–	13	–					
Sloane-street, 161	–	–	–	–	–	–	16	–	–	–	–	16	–					
Sloane-street, 179	–	–	–	–	–	–	16	–	–	–	–	16	–					
Southampton-road	–	–	–	–	–	–	13	–	–	–	–	13	–					
Southgate	–	–	–	–	–	–	21	–	–	–	–	21	–					
Southgate-road	–	–	–	–	–	–	26	–	–	–	3	29	–					
South Norwood	–	–	–	–	–	–	31	–	–	–	–	31	–					
Southwick-street	–	–	–	–	–	–	16	–	–	–	–	16	–					
Spitalfields Market	–	–	–	–	–	–	13	–	–	–	–	13	–					
Stamford Hill	–	–	–	–	–	–	13	–	–	–	–	13	–					
Stamford-street	–	–	–	–	–	–	16	–	–	–	–	16	–					
Stanstead-lane	–	–	–	–	–	–	13	–	–	–	–	13	–					
Stanley Bridge	–	–	–	–	–	–	13	–	–	–	–	13	–					
Stepney	–	–	–	–	–	–	31	–	–	–	–	31	–					

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POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN ENGLAND AND WALES, FOR THE YEAR ENDING 31ST MARCH 1876.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a.*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
ABERDARE	3	135	4	52	–	†23	–	52	–	–	13	–	275	Aberdare	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Aberaman	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		2 Ditto	14 *s.*	1 *s.*	21 *s.*
Cwmaman	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		4 Messengers, at 5 *s.* a week each.			
Cwmbach	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–					
Hirwain	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–					
Mountain Ash	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
ABERGAVENNY	–	–	–	–	–	–	66	13	–	–	–	79	–					
Gilwern	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
ABERYSTWITH	1	62	1	13	–	10	–	–	55	–	–	–	140	Aberystwith	1 Clerk	21 *s.*	1 *s.*	27 *s.*
Llanrhystid	–	–	–	–	–	–	16	–	–	–	–	16	–		1 Messenger, at 5 *s.* a week.			
ABINGDON	–	–	–	–	–	–	35	13	–	–	–	48	–					
ACCRINGTON	4	173	3	39	–	13	–	–	–	–	9	–	234	Accrington	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Church	–	–	–	–	–	–	16	9	–	–	–	25	–		3 Clerks	14 *s.*	1 *s.*	21 *s.*
Clayton-le-Moors	–	–	–	–	–	–	16	5	–	–	–	21	–		3 Messengers, at 5 *s.* a week each.			
Great Harwood	–	–	–	–	–	–	18	10	–	–	–	28	–					
Oswaldtwistle	–	–	–	–	–	–	16	5	–	–	–	21	–					
ACKLINGTON	–	–	–	–	–	–	*20	–	–	–	–	20	–					
Amble	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
Felton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
ALFORD	1	37	–	–	–	31	–	–	–	–	–	–	68	Alford	1 Clerk	14 *s.*	1 *s.*	21 *s.*
ALFRETON	–	–	–	–	–	–	†55	13	–	–	–	68	–					
Ironville	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–					
Riddings	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–					
ALNWICK	–	–	–	–	–	–	40	13	–	–	–	53	–					
Glanton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
Wooler	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					

1 *d.* a Message, with minimum of

Alresford	–	–	–	–	–	–	30	13	–	–	–	43										
Alton	–	–	–	–	–	–	39	13	–	–	–	52	–									
Altrincham	1	52	4	52	–	36	–	–	–	–	–	–	140	Altrincham	1	Relief Clerk	16 *s.*	1 *s.*	20 *s.*			
															4	Messengers, at 5 *s.* a week each.						
Amersham	–	–	–	–	–	–	37	13	–	–	–	50	–									
Chesham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–									
Great Missenden	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–									
Penn	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Ampthill	–	–	–	–	–	–	25	13	–	–	–	38	–									
Andover	–	–	–	–	–	–	55	13	–	–	16	84	–									
Arundel	–	–	–	–	–	–	39	13	–	–	–	52	–									
Angmering	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Ashborne	–	–	–	–	–	–	*39	–	–	–	5	44	–									
Hartington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Mayfield	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Rocester	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Ashby-de-la-Zouch	–	–	1	13	–	*44	–	–	–	–	–	–	57									
Overseal	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Ashford	4	205	1	13	–	18	–	–	–	–	22	–	258	Ashford	1	Clerk	22 *s.*	1 *s.*	27 *s*			
Appledore	–	–	–	–	–	–	21	2 *d.*	–	–	–	21	–		3	Ditto	14 *s.*	1 *s.*	21 *s.*			
Ashford New Town	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–									
Charing	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Messenger, at 5 *s.* a week.						
Egerton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Ham Street	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Headcorn	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Mersham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Northiam	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Rolvenden	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Rye	–	–	–	–	–	–	*42	–	–	–	–	42	–									
Tenterden	–	–	–	–	–	–	26	–	–	–	–	26	–									
Wittersham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Woodchurch	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Wye	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Ashton-under-Lyne	3	123	7	91	–	12	–	–	–	–	–	–	226	Ashton-under-Lyne	1	Clerk	16 *s.*	1 *s.*	20 *s.*			
Dukinfield	–	–	–	–	–	–	13	–	–	–	–	13	–		2	Ditto	12 *s.*	6 *d.*	15 *s.*			
West End	–	–	–	–	–	–	13	–	–	–	–	13	–									
															7	Messengers, at 5 *s.* a week each.						
Atherstone	–	–	–	–	–	–	31	13	–	–	–	44	–									
Twycross	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Attleborough	–	–	–	–	–	–	*30	–	–	–	–	30	–									
Hingham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
New Buckenham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Axminster	–	–	–	–	–	–	26	13	–	–	–	39	–									
Colyton	–	–	–	–	–	–	*16	–	–	–	–	16	–									
Seaton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–									
Aylesbury	1	46	–	–	–	10	–	23	26	–	10	–	115	Aylesbury	1	Clerk	14 *s.*	1 *s.*	21 *s.*			
Waddesdon	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 2 *l.* 12 *s.* for working Private Wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bakewell	–	–	–	–	–		60	13	–	–	–	73	–
Baldock	–	–	–	–	–		20	2 *d.*	–	–	–	20	–
Ashwell	–	–	–	–	–		16	2 *d.*	–	–	–	16	–
Banbury	3	157	3	44	–	10	–	–	26	–	10	–	247
Bloxham	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Bangor	4	188	2	26	–	23	–	–	–	–	20	–	257
Amlwch	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Beaumaris	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Bethesda	–	–	–	–	–	–	8	1 *d.*	–	–	–	8	–
Cemaes	–	–	–	–	–	–	*16	–	–	–	–	16	–
Llanerchymedd	–	–	–	–	–	–	*16	–	–	–	–	16	–
Llanfairfechan	–	–	–	–	–	–	16	3	–	–	–	19	–
Llanfairpwllgwyngyll	–	–	–	–	–	–	16		–	–	–	16	–
Llangefni	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Menai Bridge	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Port Dinorwie	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Barking	–	–	–	–	–	–	23	3 *d.*	–	–	–	23	–
Barnet	–	–	–	–	–	–	30	13	–	–	4	47	–
New Barnet	–	–	–	–	–	–	20	13	–	–	–	33	–
Potters Bar	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Shenley	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
South Mimms	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Barnsley	5	260	4	52	–	20	–	–	–	–	60	–	392
Cawthorne	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Dodworth	–	–	–	–	–	–	16	3	–	–	–	19	–
Hoyland	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Wombwell	–	–	–	–	–	–	16	7	–	–	–	23	–
Worsborough Dale	–	–	–	–	–	–	16	5	–	–	–	21	–
Barnstaple	4	222	3	39	–	23	–	–	–	–	18	–	302
Appledore	–	–	–	–	–	–	16	13	–	–	–	29	–
Braunton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Lynton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–

1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Banbury	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 5 *s.* a week.			
	2	Messengers, at 6 *s.* a week each.			
Bangor	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Barnsley	2	Clerks	22 *s.*	1 *s.*	27 *s.*
	3	Clerks	14 *s.*	1 *s.*	21 *s.*
	4	Messengers, at 5 *s.* a week each.			
Barnstaple	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			

Barrow-in-Furness	9	525	11	192	45	30	–	–	–	–	26	–	818	Barrow-in-Furness	1	Clerk for special duties.	100 *l.*	5 *s.*	150 *s.*
Duke Street	–	–	–	–	–	–	5	–	–	–		5	–		1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
															6	Ditto	14 *s.*	1 *s.*	21 *s.*
Basingstoke	–	–	2	26	–	65	–	26	–	–	–	–	117		1	Counter Assistant, at 15 *s.* a week fixed wages.			
															1	Messenger, at 5 *s.* a week.			
															10	Ditto at ¾ *d.* a message.			
Bath	6	339	12	163	65	20	–	–	–	9	15	–	611	Bath	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Batheaston	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–	(Present Officer on Special Scale			36 *s.*	2 *s.*	44 *s.*
Beckington	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Bruton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		5	Ditto	14 *s.*	1 *s.*	21 *s.*
Castle Carey	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–						
Codford St. Mary	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Messenger, at 7 *s.* 6 *d.* per week.			
Coleford	–	–	–	–	–	–	*16	–	–	–	–	16	–						
Evercreech	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		11	Ditto at 5 *s.* a week each.			
Freshford	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Gillingham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			Medical Officer, at 8 *s.* 6 *d.* per man.			
Heytesbury	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Mere	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Midsomer Norton	–	–	–	–	–	–	*16	–	–	–	–	16	–						
Radstock	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Twerton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Wincanton	–	–	–	–	–	–	16	8	–	–	–	24	–						
Batley	–	–	2	26	–	26	–	–	–	–	–	–	52						
Bawtry	–	–	–	–	–	–	*30	–	–	–	–	30	–						
Epworth	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Gringley-on-the-Hill	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
Haxey	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Owston Ferry	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Beccles	–	–	–	–	–	–	31	13	–	–	–	44	–						
Beckenham	–	–	2	26	–	52	–	–	–	–	–	–	78						
Farnborough	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
Bedale	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–						
Askrigg	–	–	–	–	–	–	*16	–	–	–	–	16	–						
Hawes	–	–	–	–	–	–	*16	–	–	–	–	16	–						
Leyburn	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
Masham	–	–	–	–	–	–	*16	–	–	–	–	16	–						
Middleham	–	–	–	–	–	–	52	1*d.* and 2*d.*	–	–	–	52	–						
Bedford	4	140	2	26	–	18	–	–	–	–	–	–	184	Bedford	3	Clerks	14 *s.*	1 *s.*	21 *s.*
Turvey	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		1	Learners, at 5 *s.* a week, fixed wages.			
Harrold	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Sharnbrook	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		2	Messengers, at 5 *s.* a week each.			
Belford	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–						
Beal	–	–	–	–	–	–	*16	–	–	–	–	16	–						
Chatton	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
Belper	–	–	–	–	–	–	52	13	–	–	–	65	–						

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued.*

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Berkeley	–	–	–	–	–	–	1*d.* a Message, with minimum of	20	8	–	–	–	28	–					
Sharpness Point	1	37	–	–	–	–		–	–	–	–	–	–	37					
Berkhampstead	–	–	–	–	–	–		26	1*d.*	–	–	5	31	–					
Berwick	3	162	3	29	–	20		–	–	–	–	5	–	216	Berwick	1 Clerk	22*s.*	1*s.*	27*s.*
Norham	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–		2 Ditto	14*s.*	1*s.*	21*s.*
Beverley	–	–	1	13	–	52		–	13	–	–	10	–	88		2 Messengers, at 5*s.* a week each.			
Leven	–	–	–	–	–	–		16	1*l.* and 2*d.*	–	–	–	16	–					
Bewdley	–	–	–	–	–	–		31	2*d.*	–	–	–	31	–		1 Messenger, from 14 June to 14 September, at 5*s.* a week.			
Cleobury Mortimer	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–					
Bicester	–	–	–	–	–	–		31	1*d.*	–	–	–	31	–					
Bideford	–	–	1	13	–	57		–	5	–	–	–	–	75					
Clovelly	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–					
Hartland	–	–	–	–	–	–		*16	–	–	–	–	16	–					
Westward Ho	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–					
Biggleswade	–	–	–	–	–	–		37	13	–	–	5	55	–					
Shefford	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–					
Bilston	–	–	–	–	–	–		42	39	–	–	–	81	–					
Deepfields	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–					
Bingley	–	–	–	–	–	–		16	5	–	–	–	21	–					
Birkenhead	10	419	12	156	33	25		–	–	–	10	–	–	643	Birkenhead	1 Clerk	28*s.*	1*s.* 6*d.*	35*s.*
Bromborough	–	–	–	–	–	–		16	3	–	–	–	19	–		1 Ditto	22*s.*	1*s.*	27*s.*
Egremont	–	–	–	–	–	–		16	3	–	–	–	19	–		4 Ditto	14*s.*	1*s.*	21*s.*
Hoylake	–	–	–	–	–	–		16	10	–	–	–	26	–		1 Ditto (Woodside Ferry). †	14*s.*	1*s.*	21*s.*
Liscard	–	–	–	–	–	–		16	7	–	–	–	23	–					
Lower Tramere	–	–	–	–	–	–		20	2*d.*	–	–	–	20	–		1 Clerk	–	–	10*s.*
New Brighton	–	–	–	–	–	–		21	13	–	–	–	34	–		2 Ditto	10*s.* a week each, fixed wages.		
Oxton	–	–	–	–	–	–		20	2*d.*	–	–	–	20	–		12 Messengers, at 5*s.* a week each.			
Rock Ferry	–	–	–	–	–	–		20	–	–	–	–	20	–					
Seacombe	–	–	–	–	–	–		16	5	–	–	–	21	–		Medical Officer, at 8*s.* 6*d.* per man.			
Upton	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–					
Woodside Ferry	–	–	–	–	–	–		41	–	–	–	–	41	–		† Woodside Ferry.—One-third charged to Postal Account,			

BIRMINGHAM	148	9,470	88	2,017	230	100		–	–	–	98	10	–	11,925	Birmingham	1	Clerk	240 *l.*	10 *l.*	280 *l.*
Branch Offices:																1	Superintendent	180 *l.*	10 *l.*	230 *l.*
Cannon Street	–	–	–	–	–	–		–	–	–	–	–	–	–		5	Ditto	130 *l.*	8 *l.*	170 *l.*
Exchange	–	–	–	–	–	–		–	–	–	–	–	–	–		1	Clerk	100 *l.*	5 *l.*	130 *l.*
Acocks Green	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–		12	Ditto	36 *s.*	2 *s.*	44 *s.*
Aston Cross	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–		27	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Balsall Heath	–	–	–	–	–	–		16	13	–	–	–	29	–		27	Ditto	22 *s.*	1 *s.*	27 *s.*
Bristol Road	–	–	–	–	–	–		16	13	–	–	–	29	–		62	Ditto	14 *s.*	1 *s.*	21 *s.*
Brook Street	–	–	–	–	–	–		–	1 *d.*	–	–	–	–	–		12	Ditto	10 *s.* a week each.		
Coleshill	–	–	–	–	–	–		*16	–	–	–	–	16	–		1	Inspector Messenger.	22 *s.*	1 *s.*	27 *s.*
Constitution Hill	–	–	–	–	–	–		16	–	–	–	–	16	–		1	Assistant	18 *s.*	1 *s.*	23 *s.*
Deritend	–	–	–	–	–	–		13	–	–	–	–	13	–		1	Assistant ditto	14 *s.*	1 *s.*	21 *s.*
Erdington	–	–	–	–	–	–		16	13	–	–	–	29	–		3	Messengers	12 *s.* a week, fixed wages.		
Fiveways	–	–	–	–	–	–		40	–	–	–	–	40	–		15	Ditto	8 *s.*	„	„
Halesowen	–	–	–	–	–	–		*16	–	–	–	–	16	–		66	Ditto	Rate of 1 *d.* per message.		
Hampton-in-Arden	–	–	–	–	–	–		*16	–	–	–	–	16	–		1	Inspector of Closets, at 1 *s.* 9 *d.* a week.			
Handsworth	–	–	–	–	–	–		8	26	–	–	–	34	–		2	Allowances for office cleaning, at 7 *s.* a week each.			
Henley-in-Arden	–	–	–	–	–	–		*16	–	–	–	–	16	–			Medical Officer, at 8 *s.* 6 *d.* per man.			
King's Norton	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
Knowle	–	–	–	–	–	–		16	3	–	–	–	19	–						
Moseley	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
Newtown Row	–	–	–	–	–	–		16	13	–	–	–	29	–						
Oldbury	–	–	–	–	–	–		16	13	–	–	–	29	–						
Parade	–	–	–	–	–	–		16	–	–	–	–	16	–						
Perry Bar	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
Saltley	–	–	–	–	–	–		16	13	–	–	–	29	–						
Selley Oak	–	–	–	–	–	–		8	1 *d.*	–	–	–	8	–						
Small Heath	–	–	–	–	–	–		16	10	–	–	–	26	–						
Smethwick	–	–	–	–	–	–		22	1 *d.*	–	–	–	22	–						
Soho (Heath Street)	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–						
Solihull	–	–	–	–	–	–		16	3	–	–	–	19	–						
Sparkbrook	–	–	–	–	–	–		8	1 *d.*	–	–	–	8	–						
Sutton Coldfield	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–						
West Smethwick	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–						
BISHOP AUCKLAND	4	189	2	26	–	15		–	–	–	–	–	–	230	Bishops Auckland	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Coundon	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–		3	Ditto	14 *s.*	1 *s.*	21 *s.*
West Auckland	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–		2	Messengers	5 *s.* a week each.		
BISHOPS STORTFORD	–	–	–	–	–	–		31	13	–	–	–	44	–						
Newport	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–						
Stanstead	–	–	–	–	–	–		16	–	–	–	–	16	–	Blackburn	1	Clerk	36 *s.*	2 *s.*	44 *s.*
BLACKBURN	8	434	11	166	25	30		–	–	–	9	19	–	683		‡1	Ditto	22 *s.*	1 *s.*	27 *s.*
Mellor Brook	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		5	Ditto	14 *s.*	1 *s.*	21 *s.*
Rishton	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		1	Probationary Clerk.	10 *s.* a week, fixed wages.		
Whalley	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		3	Messengers	5 *s.* a week each.		
BLANDFORD	–	–	–	–	–	–		§47	13	–	–	–	60	–		8	Docket Messengers, at 1 *d.* a message.			
Bere Regis	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–			‡ Present Clerk receives 6 *d.* above the maximum.			
Iwerne Minster	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–			Medical Officer, at 8 *s.* 6 *d.* a man.			
Milton Abbas	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
Stalbridge	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–						
Sturminster Newton	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–						
Whitechurch	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
BLETCHLEY STATION	3	120	–	–	–	10		–	1 *d.*	–	–	–	–	130	Bletchley Station	3	Clerks	14 *s.*	1 *s.*	21 *s.*
Fenny Stratford	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–						
BLYTH	–	–	2	26	–	–		–	–	–	–	–	–	26						

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

§ Including 2 *l.* 12 *s.* for working Private Wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Bodmin	–	–	1	13	–	63	–	5	–	–	–	–	81
New Quay	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Padstow	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Port Isaac	–	–	–	–	–	–	*21	–	–	–	–	21	–
St. Columb	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Wadebridge	–	–	–	–	–	–	*21	–	–	–	–	21	–
Bognor	–	–	–	–	–	–	42	13	–	–	–	55	–
Bolton	8	394	12	169	–	30	–	–	–	10	25	–	628
Astley Bridge	–	–	–	–	–	–	16	4	–	–	–	20	–
Derby-street	–	–	–	–	–	–	13	–	–	–	–	13	–
Egerton	–	–	–	–	–	–	16	3	–	–	–	19	–
Farnworth	–	–	–	–	–	–	16	10	–	–	–	25	–
Halliwell	–	–	–	–	–	–	16	4	–	–	–	20	–
Horwich	–	–	–	–	–	–	16	3	–	–	–	19	–
Little Hulton	–	–	–	–	–	–	16	3	–	–	–	19	–
Little Lever	–	–	–	–	–	–	16	3	–	–	–	19	–
Turton	–	–	–	–	–	–	16	3	–	–	–	19	–
West Houghton	–	–	–	–	–	–	16	2 *d.*	–	–	–	19	–
Boston	5	260	3	39	–	25	–	–	–	–	45	–	369
Burgh	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Coningsby	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Leake	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Wainfleet	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Bourne	–	–	–	–	–	–	31	13	–	–	–	44	–
Edenham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Bournemouth	2	87	3	33	–	12	–	13	–	–	21	–	166
Commercial Road	–	–	–	–	–	–	5	–	–	–	–	5	–
Lansdowne Road	–	–	–	–	–	–	5	–	–	–	–	5	–
Brackley	–	–	–	–	–	–	26	4	–	–	–	30	–
Bracknell	–	–	–	–	–	–	*31	–	–	–	–	31	–
Bradford-on-Avon	–	–	–	–	–	–	26	13	–	–	–	39	–

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Bolton	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	† 1 Ditto	22 *s.*	1 *s.*	27 *s.*
	2 Ditto	14 *s.*	1 *s.*	21 *s.*
	2 Ditto	12 *s.*	6 *d.*	15 *s.*
	2 Ditto	10 *s.* a week each fixed wages.		
	3 Messengers	5 *s.* a week each fixed wages.		
	9 Docket ditto, 1 *d.* a message.			
	† Present Officer on scale 28 *s.* by 1 *s.* 6 *d.* to 35 *s.* Medical Officer, at 8 *s.* 6 *d.* per man.			
Boston	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Ditto	14 *s.* a week, fixed wages.		
	3 Messengers	5 *s.* a week, fixed wages.		
Bournemouth	2 Clerks	14 *s.*	1 *s.*	21 *s.*
	2 Messengers	5 *s.* a week each.		
	1 Additional Messenger, from 1 November to 30 April annually.			

BRADFORD (Yorks.)	51	2,931	31	745	120	50	–	–	–	36	–	–	3,882	Bradford (Yorks.)	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
Girlington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–	(Present Officer on special scale			180 *l.*	10 *l.*	230 *l.*)
Great Horton	–	–	–	–	–	–	16	4	–	–	–	20	–		2	Superintendents	100 *l.*	5 *l.*	130 *l.*
Low Moor	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		8	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Queensbury	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		10	Ditto	22 *s.*	1 *s.*	27 *s.*
Thornton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		20	Ditto	14 *s.*	1 *s.*	21 *s.*
															10	Ditto	10 *s.* a week each fixed wages.		
BRAINTREE	–	–	–	–	–	–	25	13	–	–	9	47	–		1	Inspector Messenger,	14 *s.*	1 *s.*	21 *s.*
Finchingfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		8	Messengers	5 *s.* a week fixed wages.		
Great Bardfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		25	Ditto	Rate of 1 *d.* per message.		
BRANDON	–	–	–	–	–	–	25	13	–	–	–	38	–				Medical Officer, at 8 *s.* 6 *d.* a man.		
Castle Acre	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
East Rudham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Mundford	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Northwold	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Rougham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Stoke Ferry	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
BRECON	3	137	–	–	–	13	–	28	–	–	–	–	178	Brecon	1	Clerk	22 *s.*	1 *s.*	27 *s.*
															2	Ditto	14 *s.*	1 *s.*	21 *s.*
BRENTFORD	1	31	2	26	–	10	–	–	7	–	–	–	74	Brentford	1	Clerk	12 *s.*	6 *d.*	15 *s.*
Kew	1	34	–	–	–	–	–	2 *d.*	–	–	5	–	39		2	Messenger	5 *s.* a week fixed wages.		
BRENTWOOD	–	–	–	–	–	–	39	13	–	–	–	52	–	Kew, S. O.	1	Clerk	12 *s.*	6 *d.*	15 *s.*
Billericay	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Ongar	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Warley Common	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
BRIDGEND	3	134	2	26	–	15	–	–	–	–	–	–	175	Bridgend	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Aberkenfig	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Ditto	16 *s.*	1 *s.*	20 *s.*
Maesteg	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Ditto	12 *s.*	6 *d.*	15 *s.*
Porthcawl	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		2	Messengers	5 *s.* a week fixed.		
Pyle	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
Southerndown	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
BRIDGENORTH	–	–	–	–	–	–	47	13	–	–	–	60	–						
BRIDGEWATER	5	240	4	52	–	20	–	–	–	–	35	–	347	Bridgewater	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Burnham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–	(Present Officer on special scale			28 *s.*	1 *s.* 6 *d.*	35 *s.*)
Cannington	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		3	Clerks	14 *s.*	1 *s.*	21 *s.*
Highbridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Learner	5 *s.* a week fixed wages.		
Nether Stowey	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		4	Messengers	5 *s.* a week each.		
North Petherton	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–						
Stogursey	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Street	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Watchet	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
BRIDPORT	–	–	–	–	–	–	34	16	–	–	–	50	–						
Beaminster	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–						
Broadwinsor	–	–	–	–	–	–	*16	–	–	–	–	16	–						
Charmouth	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Brierley Hill	–	–	1	13	–	52	–	13	–	–	–	–	78
Cradley Heath	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Quarry Bank	–	–	–	–	–	–	16	–	–	–	–	16	–
Brigg	–	–	–	–	–	–	*47	–	–	–	–	47	–
Winterton	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Brighouse	2	69	2	26	–	10	–	–	–	–	–	–	105
Rastrick	–	–	–	–	–	–	16	3	–	–	–	19	–
Brighton	40	2,549	25	355	404	50	–	–	–	28	95	–	3,481
Branch Offices:													
Kemp Town	–	–	–	–	–	–							
Old Steine	–	–	–	–	–	–							
West Pier	–	–	–	–	–	–							
Alma-terrace, Hove	–	–	–	–	–	–	20	10	–	–	–	30	–
Queen's-road	–	–	–	–	–	–	31	–	–	–	5	36	–
Victoria-road	–	–	–	–	–	–	20	–	–	–	–	20	–
Western-road	–	–	–	–	–	–	8	–	–	–	10	18	–
Rottingdean	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Bristol	104	6,628	60	1,160	47	75	–	–	–	67	345	–	8,322
Branch Offices:													
Cattle Market	–	–	–	–	–	–							
Clifton	–	–	–	–	–	–							
College Green Hotel	–	–	–	–	–	–							
Queen's-square	–	–	–	–	–	–							
Redcliffe	–	–	–	–	–	–	22	–	–	–	–	22	–
Bedminster	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–
Chew Magna	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Cotham	–	–	–	–	–	–	21	–	–	–	–	21	–
East Harptree	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Fishponds	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Frampton Cotterell	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Hambrook	–	–	–	–	–	–	18	–	–	–	–	18	–
Horfield	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Hotwells	–	–	–	–	–	–	21	–	–	–	–	21	–
Keynsham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Kingswood	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–

(a) 1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Brighouse	2	Clerks	12 *s.*	6 *d.*	15 *s.*
	2	Messengers – 5 *s.* a week fixed.			
Brighton	1	Superintendent	180 *l.*	10 *l.*	230 *l.*
	1	Instructor, &c.	100 *l.*	5 *l.*	130 *l.*
	2	Clerks	36 *s.*	2 *s.*	44 *s.*
	8	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	8	Ditto	22 *s.*	1 *s.*	27 *s.*
	13	Ditto	14 *s.*	1 *s.*	21 *s.*
	7	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Messengers – 10 *s.* a week each.			
	1	Ditto – 8 *s.* ditto.			
	1	Ditto – 7 *s.* ditto.			
	2	Ditto – 6 *s.* ditto.			
	19	Ditto – 5 *s.* ditto.			
	2	Messengers from 1 Aug. to 31 Dec. in each year.			
		Medical Officer, 8 *s.* 6 *d.* per man.			
Bristol	1	Superintendent	240 *l.*	10 *l.*	280 *l.*
	4	Assistant Superintendents	130 *l.*	8 *l.*	170 *l.*
	10	Clerks	36 *s.*	2 *s.*	44 *s.*
	15	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	20	Ditto	22 *s.*	1 *s.*	27 *s.*
	41	Ditto	14 *s.*	1 *s.*	21 *s.*
	10	Ditto – 10 *s.* a week each fixed wages.			
	3	Learners – 5 *s.* a week each fixed wages.			
	1	Inspector Messenger	22 *s.*	1 *s.*	27 *s.*

Long Ashton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Nailsea	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
North-street	–	–	–	–	–	–	13	–	–	–	–	13	–				
Paulton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Pensford	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Pill	–	–	–	–	–	–	16	†2*d.*	–	–	–	16	–				
Queen's-road	–	–	–	–	–	–	13	–	–	–	–	13	–				
Redlands	–	–	–	–	–	–	21	1½ *d.*	–	–	–	21	–				
St. George's	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Stapleton-road	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–				
Temple Cloud	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Totterdown	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Westbury-on-Trym	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
West-street	–	–	–	–	–	–	21	–	–	–	–	21	–				
Wrington	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Yatton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
BRITON FERRY	–	–	–	–	–	–	‡38	2 *d.*	–	–	–	38	–				
BROADWAY	–	–	–	–	–	–	*25	–	–	–	–	25	–				
BROMLEY	–	–	2	26	–	65	–	–	–	–	–	–	91				
Bickley	–	–	–	–	–	–	31	2 *d.*	–	–	–	31	–				
BROMSGROVE	–	–	–	–	–	–	‡29	1 *d.*	–	–	–	29	–				
BROUGH	–	–	–	–	–	–	37	–	–	–	–	37	–				
Market Weighton	–	–	–	–	–	–	*26	–	–	–	–	26	–				
Newport	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
North Cave	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
South Cave	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
BUCKINGHAM	–	–	–	–	–	–	27	1 *d.*	–	–	–	27	–				
BUNGAY	–	–	–	–	–	–	20	13	–	–	–	33	–				
BUNTINGFORD	–	–	–	–	–	–	22	2 *d.*	–	–	–	22	–				
BURNLEY	6	235	6	78	–	20	–	–	–	–	18	–	351				
Brierfield	–	–	–	–	–	–	16	5	–	–	–	21	–				
Nelson-in-Marsden	–	–	–	–	–	–	4	9	–	–	–	13	–				
Padiham	1	26	–	–	–	–	–	23	–	–	–	–	94				
BURTON-ON-TRENT	7	334	5	108	–	24	–	–	–	–	25	–	491				
Barton-under-Needwood	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Repton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Station-street	–	–	–	–	–	–	25	–	–	–	–	25	–				
Swadlincote	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Tutbury	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Woodville	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
BURY (Lancashire)	6	290	8	104	30	25	–	–	–	–	24	–	473				
Edenfield	–	–	–	–	–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–				
Heapbridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Tottington	–	–	–	–	–	–	16	3	–	–	–	19	–				
BURY ST. EDMUND'S	2	78	2	26	–	13	–	–	–	–	12	–	129				
Ixworth	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–				
Walsham-le-Willows	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–				
Woolpit	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–				
BUXTON	3	123	2	26	–	25	–	13	10	–	20	–	217				
Higher Buxton	–	–	–	–	–	–	13	–	–	–	–	13	–				
Longnor	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				

1 *d.* a Message, with minimum of

	1	Ditto	12 *s.*	6 *d.*	16 *s.*
	2	Messengers	12 *s.* a week each fixed wages.		
	10	Ditto	9 *s.*	ditto.	
	10	Ditto	8 *s.*	ditto.	
	15	Ditto	7 *s.*	ditto.	
	21	Ditto	5 *s.*	ditto.	
	Medical Officer, at 8 *s.* 6 *d.* per man.				
Burnley	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto, at 10 *s.* a week.			
	6	Messengers, 5 *s.* a week each.			
S. O., Padiham	1	Clerk, at 10 *s.* a week.			
Burton-on-Trent	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	5	Ditto	14 *s.*	1 *s.*	21 *s.*
	5	Docket Messengers, at 1 *d.* a message.			
Bury (Lancashire)	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	5	Clerks	14 *s.*	1 *s.*	21 *s.*
	8	Messengers, 5 *s.* a week each.			
Bury St. Edmund's	1	Clerk	16 *s.*	1 *s.*	20 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Messengers, 5 *s.* a week each.			
Buxton	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto, at 10 *s.* week.			
	2	Messengers, 5 *s.* a week each.			
	Ditto (for providing) from 1 May to 31 October, 5 *s.* a week.				

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Delivery at Skidhampton, 3 *d.*

‡ Including 2 *l.* 12 *s.* 6 *d.* for instrument connected with private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Caistor	–	–	–	–	–	–	1*d.* a Message, with minimum of	*31	–	–	5	36	–
Calne	–	–	–	–	–	–		21	13	–	5	39	–
Camborne	–	–	–	–	–	–		47	18	–	–	65	–
Cambridge	9	497	8	109	–	30		–	–	9	27	–	672
Bottisham	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Burwell	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Cottenham	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Fulbourne	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–
Great Shelford	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Linton	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Sawston	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Waterbeach	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Camelford	–	–	–	–	–	–		21	13	–	–	34	–
Boscastle	–	–	–	–	–	–		8	2*d.*	–	–	8	–
Canterbury	3	163	4	52	–	21		–	–	–	5	–	241
Barham	–	–	–	–	–	–		8	1*d.*, 2*d.*, and 3*d.*	–	–	8	–
Bridge	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–
Chilham	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–
Herne Bay	–	–	–	–	–	–		34	13	–	–	47	–
Whitstable	–	–	–	–	–	–		31	13	–	–	44	–
Cardiff	59	3,474	31	543	301	60		–	–	–	33	180	–	4,591
Branch Office :													
Cardiff Docks	–	–	–	–	–	–		–	–	–	–	5	5	–
Canton	–	–	–	–	–	–		20	7	–	–	–	27	–
Llandaff	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–
Llantrissant	–	–	–	–	–	–		†11	1*d.* and 2*d.*	–	–	–	11	–
Michaelston-y-Fedw	–	–	–	–	–	–		16	–	–	–	–	16	–
Penarth	–	–	–	–	–	–		26	13	–	–	–	39	–
Rhymney	–	–	–	–	–	–		26	2*d.*	–	–	–	26	–
Taff's Well	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Cambridge	1 Clerk	36 *s.*	2 *s.*	44 *s.*
	1 Ditto	22 *s.*	1 *s.*	27 *s.*
	7 Ditto	14 *s.*	1 *s.*	21 *s.*
	7 Messengers, 5 *s.* a week each.			
	1 Ditto 7 *s.* a week.			
	Medical Officer, at 8 *s.* 6 *d.* per man.			
Canterbury	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	2 Ditto	14 *s.*	1 *s.*	21 *s.*
	4 Messengers, 5 *s.* a week each.			
Cardiff	1 Superintendent	180 *l.*	10 *l.*	230 *l.*
	3 Assistant ditto	100 *l.*	5 *l.*	130 *l.*
	6 Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	11 Ditto	22 *s.*	1 *s.*	27 *s.*
	26 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Ditto 23 *s.* a week, fixed wages.			
	1 Ditto 21 *s.* a week, fixed wages.			
	2 Ditto 20 *s.* a week each, fixed wages.			
	1 Ditto 10 *s.* fixed wages.			
	1 Ditto 18 *s.* a week, fixed wages.			
	5 Ditto 14 *s.* a week, fixed wages.			
	1 Ditto 9 *s.* fixed wages.			
	1 Superintendent of messengers.	14 *s.*	1 *s.*	17 *s.*
	8 Messengers, at 7 *s.* a week.			
	7 Ditto, at 8 *s.* a week.			
	16 Ditto, at 6 *s.* a week.			
	Medical Officers, at 8 *s.* 6 *d.* per man.			

Cardigan	–	–	–	–	–	–	–	–	1 *d.* a Message, with minimum of	20	13	–	–	–	33	–				
St. Dogmaels	–	–	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	8	–				
Carlisle	29	1,191	9	202	–	45				–	23	–	16	80	–	1,857	Carlisle	1	Superintendent -	130 *l.*	8 *l.*	170 *l.*
Abbey Town	–	–	–	–	–	–	–	–		*8	–	–	–	–	8	–		1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
Allendale	–	–	–	–	–	–	–	–		16	–	–	–	–	16	–		3	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Alston	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–		‡ 6	Ditto - -	22 *s.*	1 *s.*	27 *s.*
Aspatria	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–		11	Ditto - -	14 *s.*	1 *s.*	21 *s.*
Bowness	–	–	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	8	–		3	Ditto - -	10 *s.* each.		
Brampton	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–		4	Learners at 5 *s.* a week each.			
Dalston	–	–	–	–	–	–	–	–		*16	1 *d.* and 2 *d.*	–	–	–	16	–		2	Messengers at 8 *s.* a week.			
Gilsland	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–		7	Ditto at 1 *d.* a message.			
Haltwhistle	–	–	–	–	–	–	–	–		*16	1 *d.* and 2 *d.*	–	–	–	16	–			Medical Officer, at 8 *s.* 6 *d.* per man.			
Harrington	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–			‡ One of these Clerks on scale, 36 *s.*, by 2 *s.* to 44 *s.*			
Haydon Bridge	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Longtown	–	–	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	8	–						
Nenthead	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Silloth	–	–	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	8	–						
Carmarthen	4	184	2	26	–	16				–	–	–	–	10	16	236	Carmarthen	1	Superintendent -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Aberayron	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–		1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
Lampeter	–	–	–	–	–	–	–	–		26	2 *d.* §	–	–	–	26	–		2	Ditto - -	12 *s.*	6 *d.*	15 *s.*
Llandilo	–	–	–	–	–	–	–	–		26	2 *d.* §	–	–	–	26	–		2	Messengers at 5 *s.* a week each.			
Llangadock	–	–	–	–	–	–	–	–		16	2 *d.* §	–	–	–	16	–						
Llandovery	–	–	–	–	–	–	–	–		26	2 *d.* §	–	–	–	26	–						
Llanstephan	–	–	–	–	–	–	–	–		8	2 *d.* and 3 *d.*	–	–	–	8	–						
New Quay	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–						
Tregaron	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–						
Carnarvon	2	65	2	26	–	15				–	–	–	–	25	–	131	Carnarvon	1	Clerk - -	16 *s.*	1 *s.*	20 *s.*
Barmouth	–	–	–	–	–	–	–	–		*16	1 *d.*	–	–	–	16	–		1	Ditto - -	12 *s.*	6 *d.*	15 *s.*
Criccieth	–	–	–	–	–	–	–	–		16	–	–	–	–	16	–		2	Messengers at 5 *s.* a week each.			
Festiniog	–	–	–	–	–	–	–	–		16	–	–	–	–	16	–						
Four Crosses	–	–	–	–	–	–	–	–		16	–	–	–	–	16	–						
Llanberis	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Pen-y-groes	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–	Portmadoc	1	Docket Messenger at 1 *d.* a message, with minimum of 5 *s.* a week.			
Portmadoc	–	–	1	13	–	16				–	13	–	–	–	–	42						
Carnforth	–	–	–	–	–	–	–	–		20	1 *d.* and 2 *d.*	–	–	–	20	–						
Bootle	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Burton	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–						
Cartmel	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Cleator Moor	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–						
Egremont	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–						
Grange	–	–	–	–	–	–	–	–		16	13	–	–	–	29	–						
Holborn Hill	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Holm Rook	–	–	–	–	–	–	–	–		*16	1 *d.* and 2 *d.*	–	–	–	16	–						
Kirby Lonsdale	–	–	–	–	–	–	–	–		16	1 *d.* and 2 *d.*	–	–	–	16	–						
Newton-in-Cartmel	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Ravenglass	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
St. Bees	–	–	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Catterick	–	–	–	–	–	–	–	–		*20	–	–	–	–	20	–						
Chard	–	–	–	–	–	–	–	–		21	13	–	–	–	34	–						

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Including 2 *s.* 12 *s.* for working private wire. § In addition to fees collected from the public.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Chatham	6	432	4	52	–	19	1*d.* a Message, with Minimum of	–	5	–	–	–	508
New Brompton	–	–	–	–	–	–		21	–	–	–	21	–
Old Brompton	–	–	–	–	–	–		16	–	–	–	16	–
Chathill	–	–	–	–	–	–		20	–	–	–	20	–
North Sunderland	–	–	–	–	–	–		13	1*d.* and 3*d.*	–	–	13	–
Chelmsford	2	90	1	13	–	12		–	13	26	–	10	–	164
Danbury	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Dunmow	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Felstead	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Great Baddow	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Great Waltham	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Hatfield Peverel	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Leigh	–	–	–	–	–	–		*8	2*d.*	–	–	–	8	–
Rayleigh	–	–	–	–	–	–		*8	2*d.*	–	–	–	8	–
Rochford	–	–	–	–	–	–		*8	2*d.*	–	–	–	8	–
Thaxted	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Writtle	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Cheltenham	8	384	9	138	–	25		–	–	–	8	15	–	570
Andoversford	–	–	–	–	–	–		–	1*d.* and 2*d.*	–	–	–	–	–
Charlton Kings	–	–	–	–	–	–		5	–	–	–	–	5	–
Prestbury	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Winchcombe	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–
Northleach	–	–	–	–	–	–		13	5	–	–	–	18	–
Pittville	–	–	–	–	–	–		13	–	–	–	–	13	–
Chepstow	–	–	–	–	–	–		21	8	–	–	–	29	–
Chertsey	–	–	–	–	–	–		34	13	–	–	–	47	–
Chester	22	1,434	9	152	–	45		–	2*d.*	–	14	92	–	1,737
Hawarden	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Ince	–	–	–	–	–	–		16	–	–	–	–	16	–
Neston	–	–	–	–	–	–		*16	–	–	–	–	16	–
Saltney	–	–	–	–	–	–		*21	–	–	–	–	21	–
Sutton	–	–	–	–	–	–		*16	–	–	–	–	16	–
Tattenhall	–	–	–	–	–	–		*16	–	–	–	–	16	–
Chesterfield	3	172	3	50	–	23		–	–	–	–	20	–	265
Ashover	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Baslow	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Bolsover	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Brimington	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Chatham	†1 Clerk in Dockyard	36*s.*	2*s.*	44*s.*
	†1 Ditto - ditto -	28*s.*	1*s.* 6*d.*	35*s.*
	1 Ditto - -	22*s.*	1*s.*	27*s.*
	3 Ditto - -	16*s.*	1*s.*	20*s.*
	4 Messengers at 5*s.* a week each.			
	† For Admiralty work.			
Chelmsford -	2 Clerks - -	16*s.*	1*s.*	20*s.*
	1 Messenger -	5*s.* a week.		
Cheltenham - -	2 Clerks - -	28*s.*	1*s.* 6*d.*	35*s.*
	2 Ditto - -	14*s.*	1*s.*	21*s.*
	2 Ditto, at 10*s.* a week each.			
	2 Learners - -	5*s.* a week.		
	9 Messengers at 1*d.* a message, with minimum of 5*s.*			
	Medical Officer, at 8*s.* 6*d.* per man.			
Chester - - -	1 Clerk - -	130*l.*	8*l.*	170*l.*
	1 Ditto - -	36*s.*	2*s.*	44*s.*
	2 Ditto - -	28*s.*	1*s.* 6*d.*	35*s.*
	9 Ditto - -	22*s.*	1*s.*	27*s.*
	9 Ditto - -	14*s.*	1*s.*	21*s.*
	8 Messengers, at 1*d.* a message.			
	1 Ditto, at 8*s.* a week.			
	Medical Officer at 8*s.* 6*d.* per man.			
Chesterfield - -	2 Clerks - -	22*s.*	1*s.*	27*s.*
	1 Ditto - -	14*s.*	1*s.*	21*s.*
	1 Messenger, at 5*s.*			
	‡1 Messenger, at 8*s.*			
	1 Ditto, at 6*s.*			
	‡ Including 1*s.* a week personal allowance.			

Eckington	–	–	–	–	–	–	–	1d. a Message, with minimum of	16	1 d.	–	–	–	16	–									
New Brampton	–	–	–	–	–	–	–		16	1 d.	–	–	–	16	–									
New Whittington	–	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	16	–									
Staveley	–	–	–	–	–	–	–		16	1 d.	–	–	–	16	–									
Whittington Moor	–	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	16	–									
Whitwell	–	–	–	–	–	–	–		16	1 d.	–	–	–	16	–									
CHESTER-LE-STREET	–	–	–	–	–	–	–		23	10	–	–	–	33	–									
Birtley	–	–	–	–	–	–	–		16	–	–	–	–	16	–									
CHICHESTER	–	–	–	–	–	–	–		63	13	–	–	–	76	–									
Sidlesham	–	–	–	–	–	–	–		8	1d. and 2d.	–	–	–	8	–									
CHIGWELL ROAD	–	–	–	–	–	–	–		20	13	–	–	–	33	–									
Chigwell	–	–	–	–	–	–	–		8	2 d.	–	–	–	8	–									
CHIPPENHAM	–	–	2	87	1	13	–	10	–	–	–	–	18	–	128	Chippenham	–	–	2	Clerks	–	–	14 s.	1 s.	21 s.
Badminton	–	–	–	–	–	–	–		8	1d. and 2d.	–	–	–	8	–									
Box	–	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	16	–				1	Messenger, at 5 s. a week.				
Corsham	–	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	16	–									
Lacock	–	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	16	–									
Marshfield	–	–	–	–	–	–	–		8	2 d.	–	–	–	8	–									
Yatton Keynell	–	–	–	–	–	–	–		8	–	–	–	–	8	–									
Sutton Benger	–	–	–	–	–	–	–		8	2 d.	–	–	–	8	–									
CHIPPING NORTON	–	–	–	–	–	–	–		27	1 d.	–	–	–	27	–									
Hook Norton	–	–	–	–	–	–	–		16	1 d.	–	–	–	16	–									
CHIPPING SODBURY	–	–	–	–	–	–	–		21	13	–	–	–	34	–									
CHISLEHURST	–	–	–	–	–	–	–		37	13	–	–	10	60	–									
Foot's Cray	–	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	16	–									
St. Mary's Cray	–	–	–	–	–	–	–		*21	–	–	–	–	21	–									
CHORLEY	–	–	–	–	–	–	–		23	13	–	–	6	42	–									
Adlington	–	–	–	–	–	–	–		16	1d. and 2d.	–	–	–	16	–									
Blackrod	–	–	–	–	–	–	–		*16	1d. and 2d.	–	–	–	16	–									
CHRISTCHURCH	–	–	–	–	–	–	–		37	13	–	–	–	50	–									
CHULMLEIGH	–	–	–	–	–	–	–		20	2 d.	–	–	–	20	–									
Winkleigh	–	–	–	–	–	–	–		16	2 d.	–	–	–	16	–									
CIRENCESTER	–	–	–	–	–	–	–		39	13	–	–	10	62	–									
CLEVEDON	–	–	–	–	1	13	–	37	–	5	–	–	–	–	55									
Portishead	–	–	–	–	–	–	–		16	2 d.	–	–	–	16	–									

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

§ Including 2 l. 12 s. 6 d. for working instrument connected with private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Clitheroe	2	71	3	39	–	10	–	–	–	–	10	–	130
Low Moor	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Cobham	–	–	–	–	–	–	26	2*d.*	–	–	–	26	–
Cockermouth	–	–	–	–	–	–	39	13	–	–	–	52	–
Colchester	10	561	5	70	–	24	–	–	–	–	35	–	690
Boxford	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
Brightlingsea	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
Bures	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
Dedham	–	–	–	–	–	–	16	2*d.*	–	–	–	16	–
Lexden	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
Nayland	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
St. Osyth	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
The Hythe	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
Walton-on-the-Naze	–	–	–	–	–	–	16	2*d.*	–	–	–	16	–
Weeley	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–
Wivenhoe	–	–	–	–	–	–	9	2*d.*	–	–	–	9	–
Coleford	–	–	–	–	–	–	24†	13	–	–	–	37	–
Colne	–	–	–	–	–	–	29	26	–	–	–	55	–
Congleton	2	80	1	13	–	10	–	–	23	–	–	–	126
Conway	1	46	1	13	20	12	–	–	26	–	–	–	117
Bettwsycoed	–	–	1	3	–	16	–	–	–	–	–	–	19
Colwyn	–	–	–	–	–	–	*16	–	–	–	–	16	–
Llandudno	–	–	2	26	–	–	–	–	–	–	–	–	26
Llanrwst	–	–	–	–	–	–	*16	–	–	–	–	16	–
Penmaenmaur	–	–	–	–	–	–	*16	1*d.*	–	–	–	16	–
Corwen	–	–	–	–	–	–	26	13	–	–	–	39	–
Bala	–	–	–	–	–	–	16	2*d.*	–	–	–	16	–
Coventry	8	424	6	94	–	25	–	–	–	–	–	–	543
Meriden	–	–	–	–	–	–	16	1*d.*	–	–	–	16	–
Cowbridge	–	–	–	–	–	–	26	13	–	–	–	39	–
Llantwit Major	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Clitheroe	2	Clerks	14*s.*	1*s.*	21*s.*
	3	Messengers, at 5*s.* each fixed wages.			
Colchester	1	Clerk	36*s.*	2*s.*	44*s.*
	1	Ditto	22*s.*	1*s.*	27*s.*
	7	Ditto	14*s.*	1*s.*	21*s.*
	1	Ditto at fixed wages of 10*s.*			
	4	Messengers, at 5*s.* each.			
	1	Messenger, at 7*s.*			
Congleton	2	Clerks	14*s.*	1*s.*	21*s.*
	1	Messenger, at 5*s.*			
Conway	1	Clerk	14*s.*	1*s.*	21*s.*
	1	Messenger, at 5*s.*			
S. O., Llandudno	2	Ditto, at 5*s.* a week each.			
S. O., Bettwsycoed	–	Ditto, from 1 July to 30 September, at 3*s.* 6*d.* a week.			
Coventry	1	Clerk	28*s.*	1*s.* 6*d.*	35*s.*
	2	Ditto	22*s.*	1*s.*	27*s.*
	3	Ditto	14*s.*	1*s.*	21*s.*
	2	Ditto	12*s.*	6*d.*	15*s.*
	1	Messenger, at 10*s.*			
	4	Messengers, at 5*s.* each.			
	1	Messenger, at 6*s.*			

Cowes	–	–	2	26	–	94	–	–	–	–	–	–	120								
East Cowes	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–								
Crawley	–	–	–	–	–	–	42	13	–	–	7	62	–								
Handcross	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–								
Horley	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–								
Turner's Hill	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–								
Crediton	–	–	–	–	–	–	20	13	–	–	–	33	–								
Bow	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–								
Hatherleigh	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–								
Morchard Bishop	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–								
North Tawton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–								
Witheridge	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–								
Crewe	1	54	2	26	–	10	–	–	20	–	–	–	110	Crewe	1	Clerk	20 *s.*	1 *s.*	24 *s.* ‡		
															2	Messengers, at 5 *s.*					
																‡ Thence by 1 *s.* 6 *d.* to 30 *s.*					
Crewkerne	–	–	–	–	–	–	57	13	–	–	2	72	–								
Hinton St. George	–	–	–	–	–	–	16	–	–	–	–	16	–								
Crickhowell	–	–	–	–	–	–	26	13	–	–	–	39	–								
Cricklade	–	–	–	–	–	–	21	13	–	–	–	34	–								
Croydon	4	212	8	112	35	22	–	–	–	5	25	–	411	Croydon	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
Caterham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		2	Ditto	16 *s.*	1 *s.*	20 *s.*		
Caterham Valley	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Ditto, at fixed wages of 10 *s.*					
Lower Addiscombe Road	–	–	–	–	–	–	20	–	–	–	–	20	–		7	Messengers, at 5 *s.* each.					
New Thornton Heath	–	–	–	–	–	–	20	–	–	–	–	20	–		1	Messenger, at 8 *s.*					
																Medical officer, at 8 *s.* 6 *d.* per man.					
Cullompton	–	–	–	–	–	–	26	13	–	–	–	39	–								
Thorverton	–	–	–	–	–	–	*16	–	–	–	–	16	–								
Uffculme	–	–	–	–	–	–	*16	–	–	–	–	16	–								
Darlington	11	660	9	146	–	33	–	–	–	–	36	–	875	Darlington	1	Superintendent	100 *l.*	5 *l.*	130 *l.*		
Albert Road	–	–	–	–	–	–	13	–	–	–	–	13	–		†1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*		
Barnard Castle	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		3	Ditto	22 *s.*	1 *s.*	27 *s.*		
Croft	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16			6	Ditto	14 *s.*	1 *s.*	21 *s.*		
Crook	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		9	Ditto, on dockets at ¾ *d.* a message.					
Gainford	–	–	–	–	–	–	*16	–	–	–	–	16	–								
St. John's Chapel	–	–	–	–	–	–	*16	–	–	–	–	16	–								
Shildon	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–								
Staindrop	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–								
Stanhope	–	–	–	–	–	–	*16	–	–	–	–	16	–								
Tow Law	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–								
Witton Park	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–								
Wolsingham	–	–	–	–	–	–	*16	–	–	–	–	16	–								

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 2 *l.* 12 *s.* 6 *d.* for working instrument connected with private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Dartford	–	–	–	–	–	–	1 *d.* a Message, with minimum of	57	13	–	–	5	75	–
Farningham	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–
Greenhithe	–	–	–	–	–	–		21	2 *d.*	–	–	–	21	–
Dartmouth	1	70	1	13	–	10		–	5	8	–	–	–	106
Darwen	–	–	–	–	–	–		33	29	–	–	–	62	–
Daventry	–	–	–	–	–	–		34	1 *d.*	–	–	–	34	–
Dawlish	–	–	–	–	–	–		37	16	–	–	–	53	–
Deal	2	150	1	13	–	20		–	5	–	–	–	–	188
Walmer	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–
Walmer Road	–	–	–	–	–	–		21	2 *d.*	–	–	–	21	–
Derby	22	1,321	12	230	–	40		–	–	–	14	115	–	1,720
Alvaston	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Castle Donnington	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Codnor	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Crick	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Draycott	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Duffield	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Etwall	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Heanor	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Kegworth	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Kilburn	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Melbourne	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Midland-road	–	–	–	–	–	–		26	–	–	–	10	36	–
Ockbrook	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Ripley	–	–	1	13	–	16		–	13	–	–	–	42	–
Shardlow	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Smalley	–	–	–	–	–	–		16	1*d.* and $\frac{2}{3}$*d.*	–	–	–	16	–
Spondon	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Sudbury	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–
Dereham	–	–	–	–	–	–		31	13	–	–	–	44	–
Blakeney	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–
Clay	–	–	–	–	–	–		16	–	–	–	–	16	–
Elmham	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–
Foulsham	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–
Halt	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Dartmouth	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	(Clerkship to be abolished on a vacancy.)			
	1 Messenger, at 5 *s.* a week.			
Deal	2 Clerks	16 *s.*	1 *s.*	20 *s.*
	(One Clerk receives 17 *s.* 6 *d.* a week above maximum.)			
	1 Messenger, at 5 *s.*			
Derby	1 Superintendent	130 *l.*	8 *l.*	170 *l.*
	†1 Clerk	100 *l.*	5 *l.*	130 *l.*
	3 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4 Ditto	22 *s.*	1 *s.*	27 *s.*
	6 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Clerk, at 22 *s.* fixed wages.			
	5 Ditto, at 14 *s.* fixed wages.			
	1 Learner, at 5 *s.*			
	1 Messenger, at 6 *s.*			
	12 Ditto, 1 *d.* a message.			
	1 Messenger, at 5 *s.* a week.			
	Medical Officer at 8 *s.* 6 *d.* per man.			

† This Clerk is engaged on special duties, and when absent from head-quarters receives a subsistence allowance of 10 *s.* a day for the first week, and 7 *s.* a day afterwards.

DEVIZES	–	–	–	–	–	–	–	1 *d.* a Message, with minimum of	–	13	–	–	–	13	–					
Market Lavington	–	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–					
DEVONPORT	11	722	7	94	45	20			–	–	–	6	12	–	899	Devonport	†1	Clerk	36 *s.*	2 *s.*	44 *s.*
Admiralty Offices:																	†4	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Dockyard	–	–	–	–	–	–			–	–	–	–	–	–	–		‡5	Ditto	14 *s.*	1 *s.*	21 *s.*
Mount Wise	–	–	–	–	–	–			–	–	–	–	–	–	–		†1	Ditto, at 10 *s.* fixed wages.			
Keyham	–	–	–	–	–	–			–	–	–	–	–	–	–		‡7	Messengers, at 5 *s.* each.			
St. Germans'	–	–	–	–	–	–			–	–	–	–	–	–	–			†For Admiralty Work.			
Torpoint	–	–	–	–	–	–			16	2 *d.*	–	–	–	16	–			‡One for Admiralty Work.			
																		Medical Officer, at 8 *s.* 6 *d.* per man.			
DEWSBURY	4	180	4	52	–	18			–	–	–	–	–	–	250	Dewsbury	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Batley-Carr	–	–	–	–	–	–			16	4	–	–	–	20	–		2	Ditto	14 *s.*	1 *s.*	21 *s.*
Earls Heaton	–	–	–	–	–	–			16	4	–	–	–	20	–		1	Ditto, at 10 *s.*			
																	4	Messengers, at 5 *s.* each.			
DISS	–	–	–	–	–	–			37	13	–	–	–	50	–						
DONCASTER	5	329	4	47	–	40			–	–	–	–	22	–	438	Doncaster	1	Clerk	36 *s.*	2 *s.*	44 *s.*
Race Course	–	–	–	–	–	–			–	–	–	–	–	–	–		2	Ditto	22 *s.*	1 *s.*	27 *s.*
Askern	–	–	–	–	–	–			16	1 *d.*	–	–	–	16	–		2	Ditto	14 *s.*	1 *s.*	21 *s.*
Burringham	–	–	–	–	–	–			16	1 *d.*	–	–	–	16	–		1	Messenger, at 7 *s.*			
Crowle	–	–	–	–	–	–			39	1*d.* and 2*d.*	–	–	–	39	–		2	Ditto, at 5 *s.*			
Hatfield	–	–	–	–	–	–			16	1 *d.*	–	–	–	16	–		1	Ditto, at 1 *s.*			
Thorne	–	–	–	–	–	–			16	1 *d.*	–	–	–	16	–						
DORCHESTER	1	70	2	26	–	15			–	–	39	–	10	–	160	Dorchester	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Abbotsbury	–	–	–	–	–	–			8	2 *d.*	–	–	–	8	–						
Cerne	–	–	–	–	–	–			8	2 *d.*	–	–	–	8	–		2	Messengers, at 5 *s.*			
Maiden Newton	–	–	–	–	–	–			8	2 *d.*	–	–	–	8	–						
Piddletown	–	–	–	–	–	–			8	2 *d.*	–	–	–	8	–						
Upway	–	–	–	–	–	–			8	2 *d.*	–	–	–	8	–						
DORKING	–	–	–	–	–	–			63	13	–	–	10	86	–						
Mickleham	–	–	–	–	–	–			8	1*d.* and 2*d.*	–	–	–	8	–						
DOVER	11	709	7	94	–	40			–	–	–	–	10	–	853	Dover	1	Clerk	36 *s.*	2 *s.*	44 *s.*
Branch Office:																	§2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Dover Pier	–	–	–	–	–	–			–	–	–	–	15	15	–		4	Ditto	22 *s.*	1 *s.*	27 *s.*
Charlton	–	–	–	–	–	–			8	1 *d.*	–	–	–	8	–		4	Ditto	16 *s.*	1 *s.*	20 *s.*
																	1	Messenger, at 6 *s.*			
DOWLAIS	–	–	–	–	–	–			37	13	–	–	–	50	–		6	Ditto, at 5 *s.* each.			
																		§ (The Dover Office is required to furnish a Clerk for attendance on the Foreign Secretary when at Walmer Castle.)			
DOWNHAM	–	–	–	–	–	–			20	2 *d.*	–	–	–	20	–						
DRIFFIELD	–	–	–	–	–	–			*47	–	–	–	–	47	–						
DROITWICH	–	–	–	–	–	–			25	1 *d.*	–	–	–	25	–						
DUDLEY	3	136	4	52	–	20			–	–	–	–	5	–	213	Dudley	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Kingswinford	–	–	–	–	–	–			*16	–	–	–	–	16	–						
Lower Gornal	–	–	–	–	–	–			*16	–	–	–	–	16	–		2	Ditto	14 *s.*	1 *s.*	21 *s.*
Netherton	–	–	–	–	–	–			16	1 *d.*	–	–	–	16	–						
Pensnett	–	–	–	–	–	–			16	–	–	–	–	16	–		4	Messengers, at 5 *s.* each.			
Rowley Regis	–	–	–	–	–	–			*16	–	–	–	–	16	–						
Sedgley	–	–	–	–	–	–			*16	–	–	–	–	16	–						

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

*** Amounts marked thus (*) include payment for delivery in the Town or Village.**

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Dunstable							29	13				42						
Markyate-street							16	1 *d.*				16						
Toddington							16	1 *d.*				16						
Durham	3	148	6	78	–	20	–	–			20	–	266	Durham	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Birtley							–	–				–			2 Ditto	14 *s.*	1 *s.*	21 *s.*
Blackhill							*4	1*d.* and 2*d.*				4						
Byer's Green							*16	1*d.* and 2*d.*				16						
Consett							23	13				36						
Leadgate							16	–				16			6 Messengers, at 5 *s.* each.			
Sherburn							8	1*d.* and 2*d.*				8						
Shotley Bridge							16	16				32						
Willington							*16	1*d.* and 2*d.*				16						
Dursley							25	13				38						
Cam							16	1*d.* and 2*d.*				16						
Uley							16	1*d.* and 2*d.*				16						
Easingwold							20	2 *d.*				20						
Eastbourne	2	90	–	–	–	20	–	13	–	–	10	–	133	Eastbourne	2 Clerks	16 *s.*	1 *s.*	20 *s.*
East Grinstead							37	13				50						
Forest Row							8	1*d.* and 2*d.*				8						
Eccleshall							*23	–				23						
Edenbridge							29	2 *d.*				29						
Westerham							20	1*d.* and 2*d.*				20						
Edgeware							20	1 *d.*				20						
Ely	3	161	2	26	–	13	–	–	8		23	–	231	Ely	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Haddenham							8	2 *d.*				8			2 Ditto	14 *s.*	1 *s.*	21 *s.*
Sutton							8	2 *d.*				8			2 Messengers, at 5 *s.*			

1 *d.* a Message, with minimum of

Emsworth	–	–	–	–	–	–		30	13	–	–	–	43	–										
Enfield	1	37	1	18	–	–		–	–	–	–	–	–	55										
Enstone	–	–	–	–	–	–		20	–	–	–	–	20	–										
Charlbury	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–										
Epping	–	–	–	–	–	–		16	10	–	–	–	26	–										
Epsom	–	–	1	13	–	50		–	13	–	–	14	–	90										
Banstead	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–										
Ewell	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–										
Esher	–	–	–	–	–	–		27	13	–	–	–	40	–										
Evesham	–	–	1	16	–	47		–	7	–	–	–	–	70	Exeter	1	Superintendent	130 *l.*	8 *l.*	170 *l.*				
Exeter	55	3,510	19	255	65	50		–	–	–	33	113	–	4,026		‡4	Assistant ditto	100 *l.*	5 *l.*	130 *l.*				
Broad Clyst	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–		10	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*				
Chagford	–	–	–	–	–	–		*16	–	–	–	–	16	–		14	Ditto	22 *s.*	1 *s.*	27 *s.*				
Heavitree	–	–	–	–	–	–		13	–	–	–	–	13	–		22	Ditto	14 *s.*	1 *s.*	21 *s.*				
Lympstone	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–		1	Ditto, at 10 *s.* each.							
Moreton Hampstead	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–		3	Learners at 5 *s.* a week each.							
St. Sidwells	–	–	–	–	–	–		16	–	–	–	–	16	–		1	Messenger, at 7 *s.*							
St. Thomas	–	–	–	–	–	–		16	–	–	–	–	16	–		1	Ditto at 6 *s.*							
South-street	–	–	–	–	–	–		13	–	–	–	–	13	–		17	Ditto at 5 *s.* each.							
Starcross	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–										
Topsham	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–										
Woodbury	–	–	–	–	–	–		*16	–	–	–	–	16	–										
Exmouth	–	–	–	–	–	–		37	13	–	–	–	50	–										
Budleigh Salterton	–	–	–	–	–	–		16	8	–	–	–	24	–										
Eye	–	–	–	–	–	–		23	2 *d.*	–	–	–	23	–										
Fakenham	–	–	–	–	–	–		26	13	–	–	–	39	–										
New Walsingham	–	–	–	–	–	–		*16	2 *d.*	–	–	–	16	–										
Falmouth	8	484	6	78	250	55		–	–	–	–	96	–	963	Falmouth	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*				
															(Present Officer on special scale)			130 *l.*	8 *l.*	170 *l.*				
Flushing	–	–	–	–	–	–		*16	–	–	–	–	16	–		5	Clerks	14 *s.*	1 *s.*	21 *s.*				
The Lizard	–	–	–	–	–	–		–	13	–	–	–	13	–		2	Learners at 5 *s.* a week each.							
Fareham	–	–	–	–	–	–		52	13	–	–	6	71	–			One of these Clerks on special scale at 28 *s.* by 1 *s.* 6 *d.* to 35 *s.*							
Titchfield	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–										
Wickham	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–										
Faringdon	–	–	–	–	–	–		†51	13	–	–	–	64	–		6	Messengers, at 5 *s.* each.							
Bampton	–	–	–	–	–	–		8	2*d.* and 3*d.*	–	–	–	8	–										
Burford	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–										

1*d.* a Message, with minimum of

‡ One engaged on special duties, and receives, when absent from head-quarters, a subsistence allowance of 10 *s.* a day for first week, and 7 *s.* a day afterwards.

Medical Officer, at 8 *s.* 6 *d.* a man.

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including 4 *l.* for working instrument connected with private wire.

OFFICES.	Total Number and Cost of Clerks. Number.	Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Farnborough Station	2	121	1	13	–	15	–	–	–	–	–	–	149
Aldershot	2	113	–	–	–	10	–	26	–	–	3	–	152
Aldershot Camp	2	103	–	–	–	10	–	26	–	–	–	–	139
Bagshot	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Chobham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Farnborough Road	1	49	–	–	–	5	–	13	–	–	–	–	67
York Town	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Farnham	–	–	–	–	–	–	34	13	–	–	10	57	–
Faversham	–	–	–	–	–	–	‡47	13	–	–	–	60	–
Boughton	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Fence Houses	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–
Haswell	–	–	–	–	–	–	*16	–	–	–	–	16	–
Hetton-le-Hole	–	–	–	–	–	–	*16	–	–	–	–	16	–
Houghton-le-Spring	–	–	–	–	–	–	*16	–	–	–	–	16	–
Shiney Row	–	–	–	–	–	–	*16	–	–	–	–	16	–
Washington Station	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Ferry Hill	–	–	–	–	–	–	20	1 *d.*	–	–	–	20	–
Castle Eden Station	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Coxhoe	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Sedgefield	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Thornley	–	–	–	–	–	–	*16	–	–	–	–	16	–
Trimdon Grange	–	–	–	–	–	–	*16	–	–	–	–	16	–
West Cornforth	–	–	–	–	–	–	*16	–	–	–	–	16	–
Wingate	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Flint	–	–	–	–	–	–	30	13	–	–	–	43	–
Buckley	–	–	–	–	–	–	16	1	–	–	–	16	–
Connah's Quay	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Mold	–	–	–	–	–	–	16	13	–	–	–	29	–
Pontybodkin	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Ruthin	–	–	–	–	–	–	16	8	–	–	–	24	–
Folkestone	7	352	3	33	10	19	–	26	16	–	9	–	465
Dymchurch	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Lydd	–	–	–	–	–	–	21	2 *d.*	–	–	–	21	–
New Romney	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–
Sandgate	–	–	–	–	–	–	42	2 *d.*	–	–	–	42	–
Sandgate-road	–	–	–	–	–	–	–	–	–	–	–	–	–
Shorncliffe Camp	–	–	–	–	–	–	–	–	–	–	8	8	–

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Farnborough Station	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 5 *s.*			
Aldershot, S.O.	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
† Aldershot Camp, S. O.	2	Clerks	16 *s.*	1 *s.*	20 *s.*
† Farnborough Road, S. O.	1	Clerk	16 *s.*	1 *s.*	20 *s.*

† Three clerks and three messengers employed between these two offices.

Folkestone	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	‡1	Clerk in Charge	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	16 *s.*	1 *s.*	20 *s.*
	2	Ditto	12 *s.*	6 *d.*	15 *s.*
		Allowance to clerk in charge of Shorncliffe Camp for providing a second assistant, 9 *s.* a week. (Half charged to Postal Account.)			
	2	Messengers, at 5 *s.* a week each.			
	1	Ditto at 5 *s.* a week, from 1st June to 31st October in each year.			

‡ The Shorncliffe Camp is in charge of this clerk, and half of his wages is charged to Postal Account.

Folkingham	–	–	–	–	–	–	*37	–	–	–	8	45	–							
Billingborough	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–							
Frome	–	–	–	–	–	–	70	1*s.*	–	–	–	88	–							
Gainsborough	2	75	2	26	–	10	–	–	–	–	20	–	131	Gainsborough	2	Clerks	14 *s.*	1 *s.*	21 *s.*	
															2	Messengers, at 5 *s.*				
Gateshead	–	–	–	–	–	–	26	–	–	–	–	26	–							
Glastonbury	–	–	–	–	–	–	20	8	–	–	–	28	–							
Gloucester	26	1,497	10	211	45	60	–	–	–	15	‖67	–	1,895	Gloucester	1	Superintending Clerk.	100 *l.*	5 *l.*	130 *l.*	
Branch Office:															2	Assistant ditto	36 *s.*	2 *s.*	44 *s.*	
The Docks	–	–	–	–	–	–	–	–	–	–	–	–	–		7	Clerks	22 *s.*	1 *s.*	27 *s.*	
Almondsbury	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		9	Ditto	14 *s.*	1 *s.*	21 *s.*	
Falfield	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		3	Ditto	12 *s.*	6 *d.*	15 *s.*	
Newent	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		3	Ditto at 12 *s.* a week (fixed wages).				
Thornbury	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		1	Learner, at 5 *s.* a week.				
															1	Messenger, at 7 *s.*				
Godalming	1	54	–	–	–	13	–	–	16	–	5	–	88		9	Messengers, at ¾ *d.* a message.				
																Medical officer, at 8 *s.* 6 *d.* a head; estimated at 15 *l.* a year.				
Gosport	–	–	–	–	–	–	78	39	–	–	–	117	–							
Admiralty Office	2	198	–	–	–	–	–	–	–	–	–	–	198							
Forton	–	–	–	–	–	–	5	–	–	–	–	5	–	Godalming	1	Clerk	14 *s.*	1 *s.*	21 *s.*	
Grantham	3	142	2	34	–	15	–	–	–	–	4	–	195	Gosport	1	Clerk (Admiralty)	36 *s.*	2 *s.*	44 *s.*	
														(Admiralty Office)	1	Ditto ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*	
Caythorpe	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–							
Colsterworth	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–	Grantham	1	Clerk	22 *s.*	1 *s.*	27 *s.*	
Corby	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		2	Clerks	14 *s.*	1 *s.*	21 *s.*	
Denton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		1	Messenger, at 7*s.*				
Knipton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		1	Ditto at 6 *s.*				
Leadenham	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–							
Long Bennington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–							
Gravesend	5	366	5	65	20	25	–	–	–	–	13	–	489	Gravesend	2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*	
Branch Office:															3	Ditto	16 *s.*	1 *s.*	20 *s.*	
															5	Messengers, at 5 *s.* a week each.				
The Pier	–	–	–	–	–	–	–	–	–	–	–	–	–							
Cobham	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–							
Northfleet	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–							
Grimsby	13	772	9	166	30	30	–	–	–	–	45	–	1,043	Grimsby	1	Clerk	100 *l.*	5 *l.*	130 *l.*	
Branch Offices:															2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*	
															2	Ditto	22 *s.*	1 *s.*	27 *s.*	
The Docks	–	–	–	–	–	–	–	–	–	–	–	–	–		8	Ditto	14 *s.*	1 *s.*	21 *s.*	
Fish Dock	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Messenger, at 10 *s.* a week.				
Cleethorpe	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		2	Ditto at 8 *s.* a week.				
Laceby	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		2	Ditto at 7 *s.* a week.				
Marsh Chapel	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		4	Ditto at 6 *s.* a week.				
North Somercotes	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–	Guernsey	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*	
Guernsey	6	360	6	70	–	20	–	–	–	–	50	–	500		1	Ditto	22 *s.*	1 *s.*	27 *s.*	
															4	Ditto	14 *s.*	1 *s.*	21 *s.*	
Alderney	1	33	–	–	–	5	–	2 *d.*	5	–	2	–	45		5	Messengers, at 5 *s.* a week each.				
St. Sampson's	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Messenger, at 5 *s.* a week, from 1st June to 31st October in each year.				
														Alderney, S. O.	1	Clerk	12 *s.*	6 *d.*	15 *s.*	

1 *d.* a Message, with Minimum of

(a) Where only one rate is shown in this Column, it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office: and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village. ‡ Including attending private wire. ‖ Including Dock Office (cleaning).

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Deliveries. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Guildford	3	154	2	26	–	15		–	–	–	4	–	199
Albury	–	–	–	–	–	–		2 *d.*	–	–	–	–	–
Bramley	–	–	–	–	–	–	*16	–	–	–	16	–	–
Cranleigh	–	–	–	–	–	–		2 *d.*	–	–	–	–	–
Shiere	–	–	–	–	–	–	8	2 *d.*	–	–	–	–	–
Guisborough	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–
Halesworth	–	–	–	–	–	–	30	..	–	–	–	30	–
Halifax	12	552	14	305	–	35		–	–	–	45	–	937
Greetland	–	–	–	–	–	–	16	5	–	–	–	21	–
King's Cross	–	–	–	–	–	–	16	7	–	–	–	23	–
Ripponden	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Shelf	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Stainland	–	–	–	–	–	–	16	4	–	–	–	20	–
Halstead	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–
Castle Hedingham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Earl's Colne	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Harleston	–	–	–	–	–	–	31	2 *d.*	–	–	–	31	–
Harlow	–	–	–	–	–	–	26	8	–	–	26	60	–
Harrogate	2	110	4	42	–	20		–	–	–	–	–	172
High Harrogate	–	–	–	–	–	–	13	–	–	–	–	13	–
Harrow	–	–	–	–	–	–	39	18	–	–	–	57	–
Hartlepool	3	166	4	46	–	18		–	–	–	20	–	250
Harwich	–	–	–	–	–	–	64	26	–	–	–	90	–
Dovercourt	–	–	–	–	–	–	13	–	–	–	–	13	–
Hastings	8	383	6	86	–	25		–	–	–	20	–	514
Bexhill	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
George street	–	–	–	–	–	–	5	–	–	–	–	5	–
Ore	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
St. Leonard's	–	–	2	26	–	38		–	35	–	25	–	124

1*d.* a Message, with Minimum of

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Guildford	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	16 *s.*	1 *s.*	20 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Messengers, at 5 *s.* a week each.			
Halifax	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	4	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Ditto	10 *s.*		
	1	Messenger	–	–	8 *s.*
	2	Ditto	–	–	5 *s.*
	11	Ditto, 'docket system, 1 *d.* per message.			
Harrogate	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			
	1	Ditto at 5 *s.* a week from 1st May to 30th Sept.			
Hartlepool	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			
	1	Ditto at 5 *s.* a week from 1st June to 30th Sept.			
Hastings	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	5	Ditto	16 *s.*	1 *s.*	20 *s.*
		(Half wages of two officers charged to Postal Account; one of these is employed at St. Leonard's, R. O.)			
	1	Corporal, at 8 *s.* a week.			
	5	Messengers, at 5 *s.* a week each.			
St. Leonard's, R. O.	2	Messengers, at 5 *s.* a week each.			

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5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum
		£.		£.		£.	£.	£.	£.	£.	£.	£.	£.					
Higham Ferrers	–	–	–	–	–	–	27	–	–	–	–	27	–					
Irthlingboro'	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–					
Rusden	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–					
High Wycombe	–	–	–	–	–	–	65	13	–	–	3	81	–					
Hinckley	–	–	–	–	–	–	26	13	–	–	–	39	–					
East Shelton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–					
Hitchin	1	37	–	–	–	30	–	13	–	–	–	–	80	Hitchin	1 Clerk	14 *s.*	1 *s.*	21 *s.*
Shillington	–	–	–	–	–	–	8	2 *d.*	–	–	–	8						
Hoddesdon	–	–	–	–	–	–	26	13	–	–	–	39	–					
Broxbourne	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–					
Holbeach	–	–	–	–	–	–	31	7	–	–	–	38	–					
Holsworthy	–	–	–	–	–	–	20	2*d.*	–	–	–	20	–					
Bude	–	–	–	–	–	–	16	2*d.*	–	–	–	16	–					
Kirkhampton	–	–	–	–	–	–	16	–	–	–	–	16	–					
Stratton	–	–	–	–	–	–	16	2*d.*	–	–	–	16	–					
Holyhead	3	143	2	26	–	15	–	–	–	–	8	–	192	Holyhead	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Llanfachreth	–	–	–	–	–	–	*16	–	–	–	–	16	–		2 Clerks	14 *s.*	1 *s.*	21 *s.*
The Valley	–	–	–	–	–	–	*16	–	–	–	–	16	–					
Holywell	–	–	2	26	–	35	–	–	–	–	–	–	61		2 Messengers, at 5 *s.* a week each.			
Bagillt	–	–	–	–	–	–	*16	–	–	–	–	16	–					
Caerwys	–	–	–	–	–	–	16	–	–	–	–	16	–					
Mostyn Quay	–	–	–	–	–	–	*16	–	–	–	–	16	–					
Honiton	–	–	–	–	–	–	26	13	–	–	–	39	–					
Horncastle	–	–	–	–	–	–	40	13	–	–	8	61	–					
Horndean	–	–	–	–	–	–	37	–	–	–	–	37	–					
Hambledon	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
Horsham	2	76	–	–	–	13	–	13	26	–	–	–	128	Horsham	2 Clerks	14 *s.*	1 *s.*	21 *s.*
Billingshurst	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
Cowfold	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
Slinfold	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Hounslow	–	–	–	–	–	–	43	–	–	–	5	48	–					
Feltham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–					
Harlington	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–					

1 *d.* a Message, with a minimum of

HUDDERSFIELD	20	1,040	14	263	25	50		–	–	–	19	35	–	1,432	Huddersfield	1	Clerk	100 *l.*	5 *l.*	130 *l.*
Almondbury	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	–	16	–		1	Ditto	36 *s.*	2 *s.*	44 *s.*
Clayton, West	–	–	–	–	–	–		16	3	–	–	–	19	–		2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Denby Dale	–	–	–	–	–	–		16	3	–	–	–	19	–		5	Ditto	22 *s.*	1 *s.*	27 *s.*
Golcar	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	–	16	–		8	Ditto	14 *s.*	1 *s.*	21 *s.*
Holmfirth	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–		3	Clerks, at 10 *s.* a week each.			
Honley	–	–	–	–	–	–		16	3	–	–	–	19	–		4	Messengers, at 5 *s.* a week each.			
Kirkburton	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	–	16	–		10	Messengers, on Docket System, at 1 *d.* a message.			
Lindley	–	–	–	–	–	–		16	3	–	–	–	19	–			Medical Officer, at 8 *s.* 6 *d.* a man.			
Lockwood	–	–	–	–	–	–		16	4	–	–	–	20	–						
Marsden	–	–	–	–	–	–		16	3	–	–	–	19	–						
Meltham	–	–	–	–	–	–		16	3	–	–	–	19	–						
Milnsbridge	–	–	–	–	–	–		16	3	–	–	–	19	–						
Mold Green	–	–	–	–	–	–		*16	–	–	–	–	16	–						
New Mill	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	–	16	–						
Shepley	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	–	16	–						
Slaithwaite	–	–	–	–	–	–		16	3	–	–	–	19	–						
HULL	73	4,417	42	941	207	75		–	–	–	49	169	–	5,858	Hull	1	Clerk	180 *l.*	10 *l.*	230 *l.*
Branch Offices:																2	Ditto	130 *l.*	8 *l.*	170 *l.*
Exchange	–	–	–	–	–	–		–	–	–	–	–	–	–		2	Ditto	100 *l.*	5 *l.*	130 *l.*
Wellington-street	–	–	–	–	–	–		–	–	–	–	–	–	–		4	Ditto	36 *s.*	2 *s.*	44 *s.*
Fish Market	–	–	–	–	–	–		–	–	–	–	–	–	–		8	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s*
Barton-on-Humber	–	–	–	–	–	–		21	1*d.*	–	–	–	21	–		14	Ditto	22 *s.*	1 *s.*	27 *s.*
Beverley-road	–	–	–	–	–	–		13	–	–	–	–	13	–		36	Ditto	14 *s.*	1 *s.*	21 *s.*
Bridlington	–	–	–	–	–	–		21	1*d.*	–	–	–	21	–		6	Ditto	12 *s.*	6 *d.*	15 *s.*
Bridlington Quay	–	–	–	–	–	–		40	13	–	–	–	53	–		1	Inspector of Messengers	25 *s.*	1 *s.*	30 *s.*
Cottingham	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–		1	Assistant ditto	18 *s.*	1 *s.*	24 *s.*
Flamborough	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		40	Messengers, at ¾ *d.* per message.			
Goole	3	151	3	39	–	–		–	–	–	–	–	–	190			Medical Officer, 8 *s.* 6 *d.* a head, estimated at 49 *l.* per annum.			
Hedon	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–						
Hessle	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Hornsea	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Howden	–	–	–	–	–	–		31	13	–	–	–	44	–	Goole, S. O.	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Kirton Lindsey	–	–	–	–	–	–		16	–	–	–	–	16	–		2	Clerks	14 *s.*	1 *s.*	21 *s.*
New Holland	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–		3	Messengers, at 5 *s.* a week each.			
Patrington	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Spurn Head	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–						
Witham	–	–	–	–	–	–		13	–	–	–	–	13	–						
Withernsea	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
HUNGERFORD	–	–	–	–	–	–		40	13	–	–	–	53	–						
Lambourne	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
Ramsbury	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
HUNTINGDON	–	–	–	–	–	–		34	20	–	–	8	62	–						
Buckden	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Ramsey	–	–	–	–	–	–		*16	2 *d.*	–	–	–	16	–						
HURSTPIERPOINT	–	–	–	–	–	–		34	13	–	–	–	47	–						
Burgess Hill	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
Henfield	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Steyning	–	–	–	–	–	–		21	1*d.* and 2*d.*	–	–	–	21	–						
HYTHE	–	–	–	–	–	–		48	13	–	–	–	61	–						
Sellindge	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
ILFORD	–	–	–	–	–	–		20	2 *d.*	–	–	–	20	–						
ILFRACOMBE	–	–	–	–	–	–		52	18	–	–	–	70	–						

1*d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

Offices.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1875.	Rent of Premises hired by the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (a).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Ilminster	–	–	–	–	–			26	10	–	–	36	–
Martock	–	–	–	–	–			16	8	–	–	24	–
South Petherton	–	–	–	–	–			16	2 *d.*	–	–	16	–
Stoke-under-Ham	–	–	–	–	–			16	2 *d.*	–	–	16	–
Ingatestone	–	–	–	–	–			38	–	–	–	38	–
Ipswich	†8	425	11	148	40	†50		–	–	–	25	–	688
Wet Dock	–	–	–	–	–			–	–	–	–	–	–
Bildeston	–	–	–	–	–			8	2 *d.*	–	–	8	–
Hadleigh	–	–	–	–	–			8	2 *d.*	–	–	8	–
Walton	–	–	–	–	–			8	2 *d.*	–	–	8	–
Holbrook	–	–	–	–	–			8	2 *d.*	–	–	8	–
Isle of Man	5	172	5	65	–	31		–	–	16	38	–	322
Castletown	–	–	–	–	–			21	13	–	5	39	–
Laxey	–	–	–	–	–			16	4	–	–	20	–
Peel	–	–	–	–	–			21	8	–	–	29	–
Port St. Mary	–	–	–	–	–			18	8	–	–	26	–
Ramsay	1	65	2	21	–	26		–	–	–	21	–	133
Shore-road	–	–	–	–	–			13	–	–	–	13	–
Ballaugh	–	–	–	–	–			16	1*d.* and 2*d.*	–	–	16	–
Isleworth	–	–	–	–	–	–		31	21	–	–	52	–
Ivybridge	–	–	–	–	–			26	13	–	–	39	–
Ermington	–	–	–	–	–			8	2 *d.*	–	–	8	–
Modbury	–	–	–	–	–			8	2 *d.*	–	–	8	–
South Brent	–	–	–	–	–			16	2 *d.*	–	–	16	–
Jersey	11	596	9	127	–	35		–	–	–	55	–	813
St. Aubin's	–	–	–	–	–			16	2 *d.*	–	–	16	–
St. Owen's	–	–	–	–	–			16	–	–	–	16	–
St. Peter's	–	–	–	–	–			16	–	–	–	16	–
Keighley	3	107	3	30	–	10		–	–	–	–	–	147
Haworth	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–

1 *d.* a Message with minimum of

Scales of Pay. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Ipswich	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	7 *s.* a week.		
	10	Messengers	5 *s.* a week each.		
	†	Including Royal Engineers' Working Pay and Allowances: One man at 13 *s.* 2 *d.* a week. One man at 11 *s.* 8 *d.* per week. One man at 10 *s.* 2 *d.* a week.			
Isle of Man:					
Douglas	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	2	Ditto	10 *s.*	–	–
	5	Messengers	5 *s.* a week each.		
Ramsay, S. O.	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Messengers	4 *s.* a week each.		
Jersey	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	8	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger	7 *s.* a week.		
	2	Ditto	6 *s.* a week each.		
	6	Messengers	5 *s.* a week each.		
Keighley	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	10 *s.*	–	–
	1	Messenger	5 *s.*	–	–
	1	Ditto	4 *s.*	–	–
	1	Ditto	2 *s.* 6 *d.*	–	–

Kelvedon	–	–	–	–	–	–	*38	–	–	–	–	33	–								
Coggleshall	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–								
Tolleshunt	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–								
Kendal	3	130	3	39	–	15	–	–	–	–	9	–	193	Kendal	1	Clerk	22 *s.*	1 *s.*			
Orton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Ditto	14 *s.*	1 *s.*	21 *s.*		
Sedburgh	–	–	–	–	–	–	*16	–	–	–	–	16	–		1	Ditto	10 *s.*	–	–		
Shap	–	–	–	–	–	–	*16	–	–	–	–	16	–		3	Messengers	5 *s* a week each.				
Kenilworth	–	–	–	–	–	–	*26	–	–	–	5	31	–								
Keswick	–	–	–	–	–	–	37	1*d.* and 2*d.*	8	–	–	45	–								
Braithwaite	–	–	–	–	–	–	*16	–	–	–	–	16	–								
Kettering	–	–	–	–	–	–	*52	–	–	–	10	62	–								
Burton Latimer	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–								
Rothwell	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–								
Kidderminster	2	91	3	42	–	14	–	–	–	–	10	–	157	Kidderminster	2	Clerks	14 *s.*	1 *s.*	21 *s.*		
Cookley	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		1	Messenger	6 *s.*	–	–		
Wolverley	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		2	Ditto	5 *s.*	–	–		
Kidwelly	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–								
Ferryside	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–								
Kingsbridge	–	–	–	–	–	–	37	13	–	–	–	50	–								
Salcombe	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–								
Torcross	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–								
Kingston-on-Thames	3	151	8	109	–	17	–	–	–	–	15	–	292	Kingston-on-Thames	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
East Moulsey	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2	Ditto	16 *s.*	1 *s.*	20 *s.*		
Hampton Court	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Messenger	7 *s.*	–	–		
New Malden	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		7	Messengers	5 *s.* a week each.				
Norbiton	–	–	–	–	–	–	5	–	–	–	–	5	–								
Thames Ditton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–								
Surbiton	–	–	–	–	–	–	16	–	–	–	–	16	–								
Worcester Park	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–								
Kington	–	–	–	–	–	–	26	13	–	–	–	39	–	Lancaster	1	Clerk	36 *s.*	2 *s.*	44 *s.*		
Knaresborough	–	–	–	–	–	–	20	7	–	–	–	27	–		1	Ditto	22 *s.*	1 *s.*	27 *s.*		
Knutsford	–	–	–	–	–	–	26	10	–	–	–	36	–			(The present officer on special scale of 28 *s.*, 1 *s.* 6 *d.*, 35 *s.*)					
Lancaster	7	438	4	72	–	25	–	–	–	–	20	–	555		4	Clerks	14 *s.*	1 *s.*	21 *s.*		
Bentham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Ditto (check)	10 *s* a week.				
Glasson Dock	–	–	–	–	–	–	*16	–	–	–	–	16	–			¼ wages of 1 clerk on scale, 20 *s.* by 1 *s.* to 25 *s.*, thence by 1 *s* 6 *d.* to 33 *s.* (Postal Establishment).					
Hornby	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–			Other portion charged to Postal Account.					
Ingleton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–								
Morecambe	–	–	–	–	–	–	–	1*d.* and 2*d.*	–	–	–	–	–								
Launceston	–	–	–	–	–	–	37	18	–	–	–	55	–		4	Messengers	¾ *d.* a message.				

1*d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or illage.

‡ Including compensation to Present Postmaster (only).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued.*

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Leamington	7	379	5	70	–	32	–	–	–	7	1 5	–	503
Fenny Compton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
South Parade	–	–	–	–	–	–	13	–	–	–	–	13	–
Leatherhead	–	–	–	–	–	–	35	13	–	–	5	53	–
Ledbury	–	–	–	–	–	–	26	13	–	–	–	39	–
Leeds	174	9,202	51	1,094	73	100	–	–	–	82	–	–	10,551
Branch Offices:													
Chapeltown Road	–	–	–	–	–	–	–	–	–	–	–	–	–
Stock Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Market Street	–	–	–	–	–	–	–	–	–	–	–	–	–
Corn Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Apperley Bridge	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Armley	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Barnoldwick	–	–	–	–	–	–	16	5	–	–	–	21	–
Beeston	–	–	–	–	–	–	*16	–	–	–	–	16	–
Birstall	–	–	–	–	–	–	16	4	–	–	–	20	–
Birley Wharfdale	–	–	–	–	–	–	–	–	–	–	–	–	–
Bramley	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Chapel Allerton	–	–	–	–	–	–	16	3	–	–	–	19	–
Cross Hills	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Eccleshill	–	–	–	–	–	–	*16	1*d.* and 2*d.*	–	–	–	16	–
Garforth	–	–	–	–	–	–	16	3	–	–	–	19	–
Guiseley	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Harewood	–	–	–	–	–	–	*12	–	–	–	–	12	–
Headingley	–	–	–	–	–	–	16	5	–	–	–	21	–
Hunslet	–	–	–	–	–	–	37	–	–	–	–	37	–
Hyde Park Corner	–	–	–	–	–	–	4	10	–	–	–	14	–
Holbeach	–	–	–	–	–	–	13	–	–	–	–	13	–
Horsforth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Idle	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Ilkley	–	–	–	–	–	–	–	–	–	–	–	–	–
Kirkstall	–	–	–	–	–	–	16	4	–	–	–	20	–
Kirkstall Road	–	–	–	–	–	–	20	13	–	–	–	33	–
Long Preston	–	–	–	–	–	–	–	–	–	–	–	–	–
Marsh-lane	–	–	–	–	–	–	13	–	–	–	–	13	–
Morley	–	–	–	–	–	–	16	3	–	–	–	19	–
Market-street	–	–	–	–	–	–	–	–	–	–	–	–	–
New Wortley	–	–	–	–	–	–	13	13	–	–	–	26	–

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Leamington	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2 Ditto	22 *s.*	1 *s.*	27 *s.*
	4 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Messenger – 7 *s.* a week.			
	4 Messengers – ¾*d.* per message, docket system.			
	Medical officer, 8 *s.* 6 *d.* a head, estimated at 7 *l.* a year.			
Leeds	1 Superintendent	240 *l.*	10 *l.*	280 *l.*
	4 Assistant ditto	130 *l.*	8 *l.*	170 *l.*
	15 Clerks	36 *s.*	2 *s.*	44 *s.*
	20 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	25 Ditto	22 *s.*	1 *s.*	27 *s.*
	1 Ditto (Female)	22 *s.*	1 *s.*	27 *s.*
	35 Clerks	14 *s.*	1 *s.*	21 *s.*
	1 Clerk – 21 *s.* a week.			
	2 Ditto – 18 *s.* ditto.			
	2 Ditto – 14 *s.* ditto.			
	37 Ditto, Probationary, 10 *s.*, fixed wages.			
	Allowance of 5 *s.* a week for working "Mercury" Office private wire.			
	25 Clerks – 7 *s.*, fixed wages.			
	1 Inspector of Messenger.	22 *s.*	1 *s.*	27 *s.*
	Allowance to Postmaster for providing for duties of Assistant Inspector of Messengers, 14 *s.* a week.			
	6 Messengers – 6 *s.* a week each.			
	17 Ditto – 5 *s.* – ditto.			
	27 Ditto – 1 *d.* per message.			
	Medical officer, 8 *s.* 6 *d.* a head, estimated at 82 *l.* a year.			
Chapeltown-road (B.O.)	1 Clerk – (The whole cost of this clerk's wages is charged to Postal Account.)	14 *s.*	1 *s.*	21 *s.*
	1 Clerk	12 *s.*	6 *d.*	15 *s.*
	1 Ditto, Probationary, 10 *s.* a week.			
Market-street (B. O.)	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	2 Ditto – (Of the total cost, one-fourth is charged to Postal Account.)	14 *s.*	1 *s.*	21 *s.*

North-street	-	-	-	-	-	-	-	-	-	13	-	-	-	-	13	-											
Oulton	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-											
Pateley Bridge	-	-	-	-	-	-	-	-	-	16	4	-	-	-	20	-											
Park-lane	-	-	-	-	-	-	-	-	-	13	-	-	-	-	13	-											
Pudsey	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-											
Rawdon	-	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	16	-	Leicester	-	-	1	Clerk	-	-	100 *l.*	5	130 *l.*
Ripley	-	-	-	-	-	-	-	-	-	16	3	-	-	-	19	-				1	Ditto		-	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Sheepscar	-	-	-	-	-	-	-	-	-	–	–	-	-	-	–	-				4	Ditto	-	-	22 *s.*	1 *s.*	27 *s.*
Silsden	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-				4	Ditto	-	-	14 *s.*	1 *s.*	21 *s.*
Stanningley	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-				1	Ditto	-	-	31 *s.* a week.		
Woodhouse-lane	-	-	-	-	-	-	-	-	-	13	–	-	-	-	13	-				1	Ditto	-	-	26 *s.* ditto.		
Woodlesford	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-				1	Ditto	-	-	15 *s.* ditto.		
Yeadon	-	-	-	-	-	-	-	-	-	16	4	-	-	-	20	-				6	Ditto	-	-	14 *s.* ditto.		
Leicester	-	-	-	9	1,131	16	243	-	40	–	–	-	16	40	–	1,470				5	Messengers	-		7 *s.* ditto.		
Belgrave-gate	-	-	-	-	-	-	-	-	-	13	–	-	-	-	13	-				5	Ditto	-	-	6 *s.* ditto.		
Billesdon	-	-	-	-	-	-	-	-	-	16	1*d.*	-	-	-	16	-				5	Ditto	-	-	5 *s.* ditto.		
Coalville	-	-	-	-	-	-	-	-	-	8	1 *d.*	-	-	-	8	-				1	Ditto	-	-	5 *s.* ditto.		
Great Easton	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-					(From 1 April to 30 November.)					
Kibworth Harcourt	-	-	-	-	-	-	-	-	-	21	1*d.* and 2*d.*	-	-	-	21	-					Medical officer, 8 *s.* 6 *d.* a head, estimated at 16 *l.* a year.					
Markfield	-	-	-	-	-	-	-	-	-	16	1*d.*	-	-	-	16	-										
Narborough	-	-	-	-	-	-	-	-	-	16	1*d.*	-	-	-	16	-										
Rearsby	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-										
Rockingham	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-										
Syston	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-										
Whitwick	-	-	-	-	-	-	-	-	-	8	1*d.*	-	-	-	8	-										
Wigston	-	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	16	-										
Leighton Buzzard	-	-	-	1	39	-	-	-	3	–	–	31	-	13	–	86										
Leominster	-	-	-	-	-	-	-	8	-	46	13	-	-	12	79	-										
Kingsland	-	-	-	-	-	-	-	-	-	*8	-	-	-	-	8	-										
Pembridge	-	-	-	-	-	-	-	-	-	*8	-	-	-	-	8	-										
Shobdon	-	-	-	-	-	-	-	-	-	*8	-	-	-	-	8	-										
Presteign	-	-	-	-	-	-	-	-	-	21	10	-	-	-	31	-	Leighton Buzzard	-	1	Clerk	-	-	14 *s.*	1 *s.*	21 *s.*
Weobly	-	-	-	-	-	-	-	-	-	8	-	-	-	-	8	-										
Lewes	-	-	-	2	95	3	39	-	12	–	–	26	-	17	–	189	Lewes	-	2	Clerks	-	-	16 *s.*	1 *s.*	20 *s.*
Newick	-	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	8	-			3	Messengers, at 5 *s.* a week each.					
Newhaven	-	-	-	-	-	-	-	-	-	31	–	-	-	-	31	-										
Seaford	-	-	-	-	-	-	-	-	-	*29	-	-	-	-	29	-										
Lichfield	-	-	-	1	41	1	13	-	10	–	1 *d.*	26	-	-	–	90	Lichfield	-	1	Clerk	-	-	14 *s.*	1 *s.*	21 *s.*
Alrewas	-	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	16	-			1	Messenger, at 5 *s.* a week.					
Lincoln	-	-	-	6	368	6	123	-	84	–	–	-	-	15	–	590										
Bardrey	-	-	-	-	-	-	-	-	-	16	1*d.*	-	-	-	16	-										
Branston	-	-	-	-	-	-	-	-	-	–	1 *d.*	-	-	-	–	-										
Kirton Lindsey	-	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	16	-	Lincoln	-	-	1	Clerk	-	-	36 *s.*	2 *s.*	44 *s.*
Saxilby	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-				2	Ditto	-	-	22 *s.*	1 *s.*	27 *s.*
Liskeard	-	-	-	-	-	-	-	-	-	50	18	-	-	-	68	-				3	Ditto	-	-	14 *s.*	1 *s.*	21 *s.*
Looe	-	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	16	-				6	Messengers, at 1 *d.* per message, docket system.					
Littlehampton	-	-	-	-	-	-	-	-	-	57	13	-	-	-	70	-										

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Liverpool - - - -	315	22,524	228	4,105	1,358	200	-	-	-	204	470	-	28,861
Branch Offices:													
Corn Exchange - -	–	–	–	–	–	–							
Eastern District - -	–	–	–	–	–	–							
Exchange - - -	–	–	–	–	–	–							
Lime-street - - -	–	–	–	–	–	–							
Northern District - -	–	–	–	–	–	–							
Southern District - -	–	–	–	–	–	–							
Water-street - - -	–	–	–	–	–	–							
Stock Exchange - -	–	–	–	–	–	–							
Aigburth - - - -	–	–	1	13	–	20							33
Aintree - - - -	–	–	–	–	–	–	21	10	–	–	–	31	–
Anfield - - - -	–	–	1	13	–	20	–	–	–	–	–	–	33
Ash Grove - - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Athol-street - -	–	–	–	–	–	–	–	–	–	–	–	–	–
Bold-street - - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Bootle - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–
Breck-road - - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Brunswick-road - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Byrom-street - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Dingle-hill - - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Edge-hill - - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Everton-road - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Fairfield - - - -	–	–	1	13	–	20	–	–	–	–	–	–	33
Formby - - - -	–	–	1	16	–	8	–	–	–	–	–	–	24
Garston - - - -	–	–	1	16	–	21	–	–	–	–	–	–	37
Garston Docks (Branch Office).	–	–	1	13	–	16	–	–	–	–	–	–	29
Grassendale - - -	–	–	–	–	–	–	–	–	–	–	–	–	–
Great Crosby - -	–	–	1	13	–	8	–	–	–	–	–	–	21
Great George-street	–	–	–	–	–	–	13	–	–	–	–	13	–
Hale - - - -	–	–	–	–	–	–	16	3	–	–	–	19	–
Halewood - - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Huyton - - - -	–	–	1	14	–	26	–	–	–	–	–	–	40
Kensington - - -	–	–	1	16	–	20	–	–	–	–	–	–	36
Kirkdale - - -	–	–	1	16	–	20	–	–	–	–	–	–	36
Lodwick-street - -	–	–	2	27	–	31	–	–	–	–	–	–	58
Maghull - - - -	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Old Swan - - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Oxford-street - -	–	–	–	–	–	–	13	–	–	–	–	13	–
Ranelagh-place - -	–	–	–	–	–	–	78	–	–	–	–	78	–
Regent's-road - -	–	–	4	63	–	39	–	–	–	–	–	–	102
Roby - - - -	–	–	–	–	–	–	–	–	–	–	–	–	–

(*a*) 1*d*. a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Liverpool - - -	1	Superintendent -	300 *l.*	15 *l.*	400 *l.*
	2	Assistant Superintendents.	240 *l.*	10 *l.*	280 *l.*
	6	Ditto - -	180 *l.*	10 *l.*	230 *l.*
	1	Matron - -	100 *l.*	5 *l.*	130 *l.*
	17	Clerks - -	130 *l.*	8 *l.*	170 *l.*
	27	Ditto - -	36 *s.*	2 *s.*	44 *s.*
	38	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	62	Ditto - -	22 *s.*	1 *s.*	27 *s.*
	109	Ditto - -	14 *s.*	1 *s.*	21 *s.*
	8	Counter clerks -	37 *s.*	2 *s.*	44 *s.*
	12	Ditto - ditto -	29 *s.*	2 *s.*	36 *s.*
	16	Ditto - ditto -	20 *s.*	1 *s.* 6 *d.*	28 *s.*
		(2 paid on old scale of 28 *s.* by 1 *s.* 6 *d.* to 35 *s.*)			
		Two extra allowances for working private wire, 5 *s.* a week each.			
		Allowance of 50 *l.* a year to Post Office Controller, and two allowances of 40 *l.* a year each to two Post Office Sub-Controllers.			
	10	Learners - -	At 7 *s.* a week.		
	2	Office porters -	18 *s.* (One above maximum.)	1 *s.*	24 *s.* to 26 *s.* after 10 years' service.
		(With 3 *s.* a week each extra, and a gratuity of 2 *s.* a week each.)†			
	2	Charwomen -	15 *s.* a week each.		
	1	Charwoman -	14 *s.* a week.		
	1	Ditto - -	8 *s.* - ditto.		
			Extra allowances, 10 *s.* 10 *d.* for cleaning.		
	1	Inspector of messengers.	85 *l.*	5 *l.*	120 *l.*
	1	Serjeant - -	16 *s.*	1 *s.*	21 *s.*
	3	Corporals -	13 *s.*	1 *s.*	15 *s.*
	35	Messengers -	7 *s.*, by 6 *d.* half-yearly to 9 *s.* a week.		
	35	Ditto - -	5 *s.*, by 6 *d.* half-yearly to 7 *s.* a week.		
	13	Messengers -	For night duty, at 12 *s.* a week.		
	90	Docket messengers	At ⅝ *d.* a message.		
	50	Ditto - -	At ½ *d.* a message.		
		Medical officer	8 *s.* 6 *d.* a head, estimated at 204 *l.* a year.		
Garston Docks, B.O.	1	Messenger -	5 *s.*, by 6 *d.* half-yearly to 6 *s.* a week.		

Seaforth	–	–	1	16	–	20	1 *d.* a Message, with minimum of	–	2 *d.*	–	–	–	–	36
Stoneycroft	–	–	1	16	–	20		–	–	–	–	–	–	36
Upper Parliament-street	–	–	2	26	–	13		–	–	–	–	–	–	39
Walton	–	–	1	16	–	20		–	–	–	–	–	–	36
Waterloo	–	–	1	21	–	37		–	–	–	–	–	–	58
Wavertree	–	–	2	28	–	20		–	–	–	–	–	–	48
West Derby	–	–	1	16	–	20		–	–	–	–	–	–	36
West Derby-road	–	–	–	–	–	–		13	–	–	–	–	13	–
Woolton	–	–	1	14	–	16		–	–	–	–	–	–	30
Llandyssil	–	–	–	–	–	–		20	1*d.* and 2*d.*	–	–	–	20	–
Newcastle Emlyn	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Llanelly	–	–	–		8	–		54	13	–	–	17	92	–
Buryport	–	–	–		–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Llanelly Docks	3	74	2	–	–	–		–	2 *d.*	–	–	–	–	113
Cwm Amman	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–
Cross Inn	–	–	–	39	–	–		8	2 *d.*	–	–	–	8	–
Llangollen	–	–	–	–	–	–		30	13	–	–	–	43	–
Long Stratton	–	–	–	–	–	–		20	2 *d.*	–	–	–	20	–
Lostwithiel	–	–	–	–	–	–		37	13	–	–	–	50	–
Loughborough	1	52	1	13	–	10		–	–	18	–	9	–	102
Mount Sorrel	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Sheep Head	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Louth	2	79	2	26	–	10		–	–	–	–	10	–	125
Lowestoft	6	370	6	78	1	27		–	–	–	–	57	–	533
Ludlow	–	–	–	–	–	–		37	13	–	–	–	50	–
Brinfield	–	–	–	–	–	–		8	1 *d.*	–	–	–	8	–
Luton	1	55	2	26	–	–		–	–	36	–	–	–	117
Lutterworth	–	–	–	–	–	–		23	1 *d.*	–	–	–	23	–
Lydney	–	–	–	–	–	–		‡*24	13	–	–	–	37	–
Lyme	–	–	–	–	–	–		26	13	–	–	–	39	–
Lymington	–	–	2	26	–	35		–	–	–	–	–	–	61
Hurst Castle	2	117	–	–	–	–		–	–	–	–	4	–	121
Brockenhurst	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–
Lyndhurst	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–
Lynn	4	203	3	39	–	28		–	–	–	–	26	–	296
Brancaster	–	–	–	–	–	–		*16	–	–	–	–	16	–
Burnham	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–
Dersingham	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Docking	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–
Gayton	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Hillington	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Hunstanton, St. Edmund's	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–
St. German's	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Snettisham	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–

Receiving Offices:					
Anfield	1	Messenger	5 *s.*	6 *d.* half-yearly.	6 *s.*
Fairfield	1	Ditto	5 *s.*	ditto	6 *s.*
Kensington	1	Ditto	5 *s.*	ditto	6 *s.*
Kirkdale	1	Ditto	5 *s.*	ditto	6 *s.*
Lodwick-street	2	Ditto	5 *s.*	ditto	6 *s.*
Regent-road	4	Ditto	5 *s.*	ditto	6 *s.*
Upper Parliament-street.	2	Ditto	5 *s.*	ditto	6 *s.*
Sub-Offices:					
Aigburth	1	Messenger	5 *s.*	6 *d.* half-yearly.	6 *s.*
Formby	1	Ditto	5 *s.*	ditto	6 *s.*
Garston	1	Ditto	5 *s.*	ditto	6 *s.*
Great Crosby	1	Ditto	5 *s.*	ditto	6 *s.*
Huyton	1	Ditto	5 *s.*	ditto	6 *s.*
Seaforth	1	Ditto	5 *s.*	ditto	6 *s.*
Stoneycroft	1	Ditto	5 *s.*	ditto	6 *s.*
Walton	1	Ditto	5 *s.*	ditto	6 *s.*
Waterloo	1	Ditto	8 *s.*		
Wavertree	2	Ditto	5 *s.*	ditto	6 *s.*
West Derby	1	Ditto	5 *s.*	ditto	6 *s.*
Woolton	1	Ditto	5 *s.*	ditto	6 *s.*
Llanelly:					
Llanelly Docks, B.O.	2	Clerks	14 *s.*	1 *s.*	18 *s.*
	1	Ditto			10 *s.*
		(35 *l.* a year charged to Postal Account.)			
	2	Messengers at 1 *d.* per message, docket system.			
Loughborough	1	Clerk	16 *s.*	1 *s.*	20 *s.*
	1	Messenger, at 5 *s.* a week.			
Louth	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Lowestoft	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1	Ditto	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	6	Messengers, at 5 *s.* a week each.			
Luton	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week each.			
Lymington:					
Hurst Castle	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	§1	Signalman	16 *s.*	1 *s.*	20 *s.*
		Allowance for meteorological work, 5 *s.* a week.			
		§ Present officer receives 22 *s.* 6 *d.*			
Lynn	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 5 *s.* a week each.			

(*a*) Where only one rate is shown in this column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

Amounts marked thus (*) include payment for delivery in Town or Village.

† This gratuity of 2 *s.* a week has been granted provisionally only, and for two years from 1st January 1874.

‡ Including 3 *l.* for working private wire; the minimum allowance is 21 *l.*

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876 – *continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Macclesfield	3	159	4	52	–	15	–	–	–	–	14	–	240
Bollington	–	–	–	–	–	–	16	3	–	–	–	19	–
Prestbury	–	–	–	–	–	–	13	–	–	–	–	13	–
Maidenhead	–	–	–	–	–	–	48	16	–	–	–	64	–
Beaconsfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Burnham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Cookham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Wooburn	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Maidstone	4	255	4	52	–	23	–	–	–	–	–	–	330
Aylesford	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Hollingbourne	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Lenham	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Linton	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Tovil	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Wateringbury	–	–	–	–	–	–	26	–	–	–	–	26	–
West Malling	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–
Yalding	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Maldon	–	–	–	–	–	–	39	13	–	–	10	62	–
Burnham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Heybridge	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Latchingdon	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Southminster	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Malmesbury	–	–	–	–	–	–	21	13	–	–	–	34	–
Malton	2	106	3	39	–	13	–	–	–	–	10	–	168
Malvern	3	144	2	29	–	15	–	7	–	–	20	–	215
Malvern Link	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Malvern Wells	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Manchester	345	22,200	178	3,800	1,772	200	–	–	–	198	–	–	28,170
Branch Offices:													
Corn Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Mosley-street	–	–	–	–	–	–	–	–	–	–	–	–	–
Royal Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Stock Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Thomas-street	–	–	–	–	–	–	–	–	–	–	–	–	–
York-street	–	–	–	–	–	–	–	–	–	–	–	–	–
Alderley Edge	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–
Ancoats, Great	–	–	–	–	–	–	13	–	–	–	–	13	–

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Macclesfield	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
		Half wages of 1 Boy Clerk on Postal Establishment, at 10 *s.* 6 *d.* (other half charged to Postal Account).			
	4	Messengers, at 5 *s.* a week each.			
Maidstone	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	12 *s.* a week.		
	4	Messengers, at 5 *s.* week each.			
Malton	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	(One of the present officers is on scale		22 *s.*	1 *s.*	27 *s.*)
	3	Messengers, at 5 *s.* a week each.			
Malvern	3	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 6 *s.* a week.			
	1	Messenger, at 5 *s.* a week.			

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5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued.*

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
MANCHESTER—*continued.*		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stretford Road							39	–				39	
Swinton							16	3 *d.*				16	
Tyldesley							18	2 *d.*				18	
Upper Mill							16	10				26	
Waterfoot							29	2 *d.*				29	
Wilmslow							21	2 *d.*				21	
Withington							8	26				34	
Worsley							16	13				29	
MANNINGTREE							20	13				33	
MANSFIELD													
Annesley Woodhouse							40	26				66	
Sutton-in-Ashfield							16	1*d.* and 2*d.*				16	
Warsop							16	1*d.* and 2*d.*				16	
MARCH							16	1 *d.*				16	
Chatteris							37	13				50	
Manea							16	2 *d.*				16	
							16	2 *d.*				16	
MARGATE	4	248	4	52		35			20		35		390
Northumberland Road							*16	–				16	
MARKET DEEPING							21	2 *d.*				21	
MARKET DRAYTON							25	13				38	
MARKET HARBOROUGH							*47	13				60	
MARKET RASEN													
Binbrook							35	13				48	
							16	1 *d.*				16	
MARLBOROUGH							42	13				55	
Burbage							8	2 *d.*				8	
Pewsey							8	2 *d.*				8	

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Margate	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	16 *s.*	1 *s.*	20 *s.*
	1	Ditto	12 *s.*	6 *d.*	15 *s.*
	4	Messengers, at 5 *s.* a week each.			

Marlow	-	-	-	-	-	-	-	-	-	25	13	-	-	-	38	-				
Maryport	-	-	-	-	-	-	2	32	-	36	-	-	-	-	-	-	68			
Matlock Bath	-	-	-	-	-	-	-	-	-	-	40	18	-	-	10	68	-			
Cromford	-	-	-	-	-	-	-	-	-	-	16	-	-	-	-	16	-			
Matlock Bridge	-	-	-	-	-	-	-	-	-	-	21	-	-	-	-	21	-			
Winster	-	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	16	-			
Melksham	-	-	-	-	-	-	-	-	-	-	26	13	-	-	-	39	-			
Melton Mowbray	-	-	-	-	-	-	-	-	-	-	*47	-	-	-	-	47	-			
Harby	-	-	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	16	-			
Waltham	-	-	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	16	-			
Merthyr Tydvil	-	-	-	2	76	4	52	-	16	-	-	-	26	-	-	-	170	Merthyr Tydvil	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
Troedyrhiew	-	-	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	8	-		4	Messengers, at 5 *s.* a week each.			
Micheldever Station	-																			
Overton	-	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-			
Whitchurch	-	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	5	13	-			
Middlesborough	-	-	-	16	870	16	258	47	50	-	-	-	-	-	25	-	1,250	Middlesborough	1	Superintendent -	100 *l.*	5 *l.*	130 *l.*
Eston	-	-	-	-	-	-	-	-	-	*16	-	-	-	-	-	16	-		1	Clerk - -	36 *s.*	2 *s.*	44 *s.*
Normanby	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	-	-	16	-		1	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
North Ormesby	-	-	-	-	-	-	-	-	-	20	17	-	-	-	-	37			2	Ditto - -	22 *s.*	1 *s.*	27 *s.*
Port Clarence	-	-	-	-	-	-	-	-	-	*16	-	-	-	-	-	16	-		6	Ditto - -	14 *s.*	1 *s.*	21 *s.*
South Bank	-	-	-	-	-	-	-	-	-	*16	-	-	-	-	-	16	-		4	Ditto - -	14 *s.* a week fixed wages.		
																			1	Ditto - -	12 *s.* ditto - ditto.		
Middlewich	-	-	-	-	-	-	-	-	-	-	21	13	-	-	-	34	-		15	Messengers, at $\frac{1}{2}$ *d.* a message.			
Holmes Chapel	-	-	-	-	-	-	-	-	-	-	8	-	-	-	-	8	-		1	Inspector of messengers, 14 *s.* a week fixed wages.			
Winsford	-	-	-	-	-	-	-	-	-	-	16	13	-	-	-	29	-						
Midhurst	-	-	-	-	-	-	-	-	-	-	31	13	-	-	-	44	-						
Milford Haven	-	-	-	-	-	2	26	-	68	-	-	-	-	-	-	-	94	Milford Haven - -	1	Clerk - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Hakin	-	-	-	-	-	-	-	-	-	-	16	8	-	-	-	24	-	St. Ann's Head.		(For Admiralty work).			
St. Ann's Head	-	-	-	1	100	-	-	-	-	-	-	-	-	-	-	-	100			(Extra allowance for post office work, 2 *l.* a year.)			
																				(Allowance for meteorological work, 13 *l.* a year.)			
Milnthorpe	-	-	-	-	-	-	-	-	-	-	20	1*d.* and 2*d.*	-	-	-	20	-						
Mitcham	-	-	-	-	-	-	-	-	-	-	34	13	-	-	-	47	-						
Monmouth	-	-	-	-	-	-	-	-	-	-	37	13	-	-	-	50	-						
Moreton-in-Marsh	-	-	-	-	-	-	-	-	-	-	37	7	-	-	-	44	-						
Blockley	-	-	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	16	-						
Bourton-on-the-Water	-	-	-	-	-	-	-	-	-	-	18	1 *d.*	-	-	-	18	-						
Campden	-	-	-	-	-	-	-	-	-	-	16	1 *d.*	-	-	-	16	-						
Stow-on-the-Wold	-	-	-	-	-	-	-	-	-	-	18	1 *d.*	-	-	-	18	-						

1 *d.* a Message, with a minimum of

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Morpeth							23	13				36	
Bedlington							16	1*d.* and 2*d.*				16	
Newbiggin-by-the-Sea							16	1*d.* and 2*d.*				16	
Rothbury							16	1*d.* and 2*d.*				16	
Nantwich							35	13				48	
Audlem							8	2*d.*				8	
Narberth							20	13				33	
Neath	2	111	5	65	–	13							189
Needham Market							23	2*d.*				23	
Coddenham							8	2*d.*				8	
Newark	2	103	3	62	–	23		5	30		18		241
Branch Office: Corn Exchange													
Bassingham							16	1*d.*				16	
Collingham							16	1*d.* and 2*d.*				16	
Newton-on-Trent							16	1*d.*				16	
Ollerton							26	1*d.*				26	
Tuxford							16	1*d.*				16	
Newbury	1	38	–	–		12		18	26				94
East Ilsley							8	2*d.*				8	
Kingsclere							8	2*d.*				8	
Woolton Hill							8	2*d.*				8	
Newcastle, Staff	1	55	2	26		14			57		10		162
Chesterton							16					16	
Madeley							*†19					19	
Silverdale							8	4				12	
Woore							*16					16	

1*d.* a Message, with a minimum of

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Neath	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	5	Messengers, at 5 *s.* a week each.			
Newark	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 1*d.* a message.			
Newbury	1	Clerk	14 *s.*	1 *s.*	21 *s.*
*† Including 3 *l.* for private wires.					
Newcastle, Staff	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* a week.			

Newcastle-on-Tyne (Quay side).	162	10,745	101	2,138	417	75	1*d.* a Message, with a minimum of	–	–	–	111	161	–	13,647	Newcastle-on-Tyne	1	Superintendent	240 *l.*	10 *l.*	280 *l.*
																4	Assistant ditto	130 *l.*	8 *l.*	170 *l.*
Head Post Office (Arcade)	–	–	–	–	–	–		–	–	–	–	–	–	–		15	Clerks	36 *s.*	2 *s.*	44 *s.*
																20	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Branch Office:																30	Ditto	22 *s.*	1 *s.*	27 *s.*
Neville-street	–	–	–	–	–	–		–	–	–	–	–	–	–		55	Ditto	16 *s.*	1 *s.*	21 *s.*
Amble	–	–	–	–	–	–		–	–	–	–	–	–	–		36	Ditto	15 *s.*	1 *s.*	16 *s.*
Annfield Plain	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		1	Ditto, at 27 *s.* a week, fixed wages.			
Beale	–	–	–	–	–	–		–	–	–	–	–	–	–			14 Allowances to the Postmaster for providing Clerks at 14 *s.* a week each.			
Belsay	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–			Extra allowances for working private wires, 10 *s.* a week.			
Blanchland	–	–	–	–	–	–		*16	–	–	–	–	16	–			Half wages of 1 Clerk on Postal Establishment, on scale 27 *s.* by 1 *s.* 6 *d.* to 35 *s.* (other half charged to Postal Account).			
Blaydon	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.*
Cambo	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		1	Assistant ditto	18 *s.*	1 *s.*	22 *s.*
Capheaton	–	–	–	–	–	–		*16	–	–	–	–	16	–		29	Messengers, at	8 *s.*	1 *s.*	10 *s.*
Corbridge	–	–	–	–	–	–		*16	–	–	–	–	16	–		70	Ditto at 1 *d.* per message.			
Cramlington	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–			Medical Officer, 8 *s.* 6 *d.* a head; estimated at 111 *l.* a year.			
Dipton	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Felling	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–						
Hebburn	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Jarrow	–	–	2	26	–	16		–	–	–	–	–	–	42						
Kirkwhelpington	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Northumberland-street	–	–	–	–	–	–		5	–	–	–	–	5	–						
Otterburn	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Ponteland	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Prudhoe	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Riding Mill	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Stermfordham	–	–	–	–	–	–		16	–	–	–	–	16	–						
Stocksfield	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Walker	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Wallsend	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	–	16	–						
Willington Quay	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Newmarket	3	214	2	26	–	25		–	–	–	–	73	–	338	Newmarket	1	Superintendent	100 *l.*	5 *l.*	130 *l.*
																2	Clerks	14 *s.*	1 *s.*	21 *s.*
Haverhill	–	–	–	–	–	–		20	2 *d.*	–	–	–	20	–		2	Messengers, at 5 *s.* a week each.			
Wickham Brook	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
Newnham	–	–	–	–	–	–		21	13	–	–	–	34	–						
Blakeney	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Cinderford	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–						
Newport, I. W.	–	–	–	–	8	–		13	–	52	–	13	88	–	Newport (Mon.)	1	Superintending Clerk.	100 *l.*	5 *l.*	130 *l.*
Freshwater	–	–	–	–	–	–		16	13	–	–	–	29	–			(Present Officer on fixed salary of 172 *l.*)			
Niton	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–		3	Clerks	36 *s.*	2 *s.*	44 *s.*
Yarmouth	–	–	–	–	–	–		26	13	–	–	–	39	–		4	Ditto	22 *s.*	1 *s.*	27 *s.*
Newport (Mon.)	18	1,196	13	271	43	45		–	–	–	12	42	–	1,609		5	Ditto	14 *s.*	1 *s.*	21 *s.*
																4	Ditto, at 10 *s.* a week, fixed wages.			
Branch Office:																1	Ditto, at 7 *s.* a week, fixed wages.			
The Docks	–	–	–	–	–	–		–	–	–	–	–	–	–			£. 104 of the salaries of the Postal Clerks are charged to Telegraphs.			
Abercarne	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		1	Messenger, at 7 *s.* a week.			
Abertillery	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–		12	Ditto, at ½ *d.* a message.			
Bassalleg	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			Medical Officer, 8 *s.* 6 *d.* a head; estimated at 12 *l.* a year.			
Blackwood	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Caerleon	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						
Crumlin	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–						

☞ (*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Newport (Mon.)—*continued*.													
Cwmbran	–	–	–	–	–	–	1 *d.* a Message, with minimum of	16	8	–	–	24	–
Machen	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–
Maindee	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–
Raglan	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Risca	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Usk	–	–	–	–	–	–		21	13	–	–	34	–
Newport Pagnel	–	–	–	–	–	–		27	13	–	–	40	–
Olney	–	–	–	–	–	–		16	1 *d.*	–	–	16	–
Newport, Salop	–	–	–	–	–	–		30	13	–	–	43	–
Newton Abbot	1	37	1	13	–	65		–	26	–	–	–	141
Ashburton	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Bovey Tracey	–	–	–	–	–	–		*16	2 *d.*	–	–	16	–
Buckfastleigh	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Chudleigh	–	–	–	–	–	–		*21	–	–	–	21	–
Newton-le-Willows	–	–	–	–	–	–		31	13	–	–	44	–
Earlestown	–	–	–	–	–	–		16	4	–	–	20	–
Golborne	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Newtown (Mont.)	–	–	–	–	–	–		47	13	–	–	60	–
Normanton	2	78	2	26	–	20		–	–	7	–	–	131
Aberford	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–
Altofts	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	16	–
Castleford	–	–	2	26	–	25		–	–	–	–	–	51
Cleckheaton	–	–	–	–	–	–		27	13	–	–	40	–
Elland	–	–	–	–	–	–		16	7	–	–	23	–
Heckmondwike	2	57	2	26	–	8		–	–	–	–	–	91
Knottingley	–	–	–	–	–	–		21	10	–	–	31	–
Millbridge	–	–	–	–	–	–		16	5	–	–	21	–
Mirfield	–	–	–	–	–	–		26	10	–	–	36	–
Ravensthorpe	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–
Sherburn	–	–	–	–	–	–		*16	1*d.* and 2*d.*	–	–	16	–
South Milford	–	–	–	–	–	–		16	3	–	–	19	–
Sowerby Bridge	2	73	–	–	–	5		–	26	–	–	8	–	112

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Newton Abbot	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 5 *s.* a week.			
Normanton	1	Clerk	16 *s.*	1 *s.*	20 *s.*
	1	Ditto, at 10 *s.* a week.			
	2	Messengers, at 5 *s.* a week each.			
Heckmondwike, S.O.	1	Clerk	12 *s.*	6 *d.*	15 *s.*
Ditto	1	Ditto, at 10 *s.* a week.			
	2	Messengers, at 5 *s.* a week each.			
Sowerby Bridge	1	Clerk	14 *s.*	1 *s.*	21 *s.*
Ditto	1	Ditto, at 10 *s.* a week.			

Northallerton	–	–	–	–	–	–	52	13	–	–	8	73	–				
Great Aytoun	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–				
Stokesley	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–				
Northampton	8	410	6	81	–	25	–	16	–	6	45	–	583				
Blisworth	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Brixworth	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
Earls Barton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
Guilsborough	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
Kelmarsh	–	–	–	–	–	–	8	1 *d.*	–	–	–	8	–				
Moulton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
North Shields	8	367	6	98	10	27	–	–	–	–	25	–	527				
Northumberland Dock B.O.	–	–	–	–	–	–	–	13	–	–	–	13	–				
Low Light	–	–	–	–	–	–	–	–	–	–	–	–	–				
Tynemouth	–	–	–	–	–	–	16	13	–	–	–	29	–				
Northwich	–	–	–	–	–	–	78	26	–	–	–	104	–				
Hartford	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–				
Weaverham	–	–	–	–	–	–	16	–	–	–	–	16	–				
Norwich	23	1,207	13	174	–	45	–	–	–	17	50	–	1,493				
Branch Office:																	
Cattle Market	–	–	–	–	–	–	–	–	–	–	–	–	–				
Acle	–	–	–	–	–	–	*16	–	–	–	–	16	–				
Aylsham	–	–	–	–	–	–	20	–	–	–	–	20	–				
Blofield	–	–	–	–	–	–	*16	–	–	–	–	16	–				
Coltishall	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Cromer	–	–	–	–	–	–	16 / summer 9	1*d.* and 2*d.* / winter. 7 summer.	–	–	–	32	–				
Hanworth	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–				
Loddon	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–				
North Walsham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–				
Reepham	–	–	–	–	–	–	8	13	–	–	–	21	–				
Stalham	–	–	–	–	–	–	*16	–	–	–	–	16	–				
Nottingham	37	2,035	23	456	–	50	–	–	–	26	58	–	2,625				
Arnold	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Basford	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–				
Beeston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Bingham	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Bottesford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Carlton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Derby Road	–	–	–	–	–	–	20	1 *d.*	–	–	–	20	–				
Eastwood	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	21	–				
Hucknall Torkard	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Ilkeston	–	–	–	–	–	–	21	8	–	–	–	29	–				
Long Eaton	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	21	–				
Mansfield Road	–	–	–	–	–	–	20	1 *d.*	–	–	–	20	–				
New Lenton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
Radcliffe-on-Trent	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				
Ruddington	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–				
Sneinton	–	–	–	–	–	–	13	–	–	–	–	13	–				
Stapleford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				

1 *d.* a Message, with minimum of

Northampton	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	(Present Officer paid on a higher scale of 36 *s.* 2 *s.* 44 *s.*)				
	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	4	Clerks	14 *s.*	1 *s.*	21 *s.*
	(One of the present Officers is paid on higher scale of 22 *s.* 1 *s.* 27 *s.*)				
	2	Learners, at 5 *s.* a week.			
	1	Messenger, at 6 *s.* ditto			
	5	Messengers, at 5 *s.* ditto.			
		Extra allowance for delivery at Corn Exchange and Cattle Market, 6 *s.* a week.			
		Medical officer, at 8 *s.* 6 *d.* a head; estimated at 6 *l.* a year.			
North Shields	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	5	Clerks	14 *s.*	1 *s.*	21 *s.*
	(One of the present Officers paid on a higher scale of 22 *s.* 1 *s.* 27 *s.*)				
	(Half wages of 1 Clerk charged to Postal Account.)				
	1	Clerk, at 10 *s.* a week fixed wages.			
	1	Ditto, at 18 *s.* - ditto - ditto.			
		Allowance for meteorological work, 13 *l.* a year.			
	6	Messengers, at ¾ *d.* a message.			
Norwich	*1	Clerk	100 *l.*	5 *l.*	130 *l.*
	1	Superintendent	100 *l.*	5 *l.*	130 *l.*
	(Present Officer in receipt of more than the maximum.)				
	2	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	(One of the present Officers in receipt of more than the maximum.)				
	6	Clerks	22 *s.*	1 *s.*	27 *s.*
	10	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Learners, at 5 *s.* a week each.			
	(* This Clerk is engaged on Special Duties, such as investigating complaint cases and instructing learners, and receives, when absent from head-quarters, a subsistence allowance of 10 *s.* a day for the first week at any one place, and 7 *s.* a day afterwards.)				
	1	Messenger, at 7 *s.* a week			
	12	Messengers, at 5 *s.* a week each.			
		Medical officer, at 8 *s.* 6 *d.* a head; estimated at 17 *l.* a year.			
Nottingham	1	Superintendent	130 *l.*	8 *l.*	170 *l*
	1	Assistant ditto	100 *l.*	5 *l.*	130 *l.*
	1	Clerk	36 *s.*	2 *s.*	44 *s.*
	5	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	10	Ditto	22 *s.*	1 *s.*	27 *s.*
	19	Ditto	14 *s.*	1 *s.*	21 *s.*
		Allowance to Postmaster for providing an Inspector of messenger, 16 *s.* a week.			
	23	Messengers, at 1 *d.* a message.			
		Medical Officer, at 8 *s.* 6 *d.* a head; estimated at 26 *l.* a year.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Nuneaton	–	–	–	–	–	–	1*d.* a Message, with minimum of	30	21	–	–	–	51	–
Bedworth	–	–	–	–	–	–		16	–	–	–	–	16	–
Oakham	–	–	–	–	–	–		39	13	–	–	–	52	–
Okehampton	–	–	–	–	–	–		20	2*d.*	–	–	–	20	–
Lifton S.O.	–	–	–	–	–	–		8	2*d.*	–	–	–	8	–
Oldham	5	242	10	175	–	49		–	–	–	–	14	–	480
Greenacre Moor	–	–	–	–	–	–		13	–	–	–	–	13	–
Royton	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Shaw	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–
Werneth	–	–	–	–	–	–		16	–	–	–	–	16	–
Ormskirk	–	–	–	–	–	2		21	13	–	–	–	36	–
Oswestry	1	38	2	26	–	15		–	–	31	–	6	–	116
Llanfyllin	–	–	–	–	–	–		*16	–	–	–	–	16	–
Llanymyneck	–	–	–	–	–	–		*16	–	–	–	–	16	–
Otley	–	–	–	–	–	–		26	13	–	–	–	39	–
Ilkley	–	–	–	–	–	–		37	10	–	–	–	47	–
Burly-in-Wharfedale	–	–	–	–	–	–		16	4	–	–	–	20	–
Ottery, St. Mary	–	–	–	–	–	–		20	2*d.*	–	–	–	20	–
Oundle	–	–	–	–	–	–		23	1*d.*	–	–	–	23	–
Wadenhoe	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Oxford	21	998	7	91	25	40		–	–	–	12	30	–	1,196
Deddington	–	–	–	–	–	–		21	–	–	–	–	21	–
Eynsham	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Kidlington	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Steeple Aston	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Wheatley	–	–	–	–	–	–		16	1*d.*	–	–	–	16	–
Pembroke	–	–	–	–	–	–		23	13	–	–	–	36	–
Pembroke Dock	3	133	2	26	–	13		–	–	–	–	–	–	172
Dockyard (Admiralty Office)	1	87	–	–	–	–		–	–	–	–	–	–	87
Neyland	–	–	–	–	–	–		16	2*d.*	–	–	–	16	–
Penrith	3	101	3	39	–	20		–	–	30	–	18	–	208
Appleby	–	–	–	–	–	–		–	2*d.*	–	–	–	–	–
Kirkoswald	–	–	–	–	–	–		*16	–	–	–	–	16	–
Patterdale	–	–	–	–	–	–		*16	–	–	–	–	16	–
Penryn	1	54	1	18	–	10		–	–	16	–	–	–	98

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Oldham	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	3 Clerks	14 *s.*	1 *s.*	21 *s.*
	1 Clerk, at 10 *s.* a week each.			
	4 Messengers, at 5 *s.* a week each.			
	6 Ditto, at 1*d.* a message within a mile, and 2*d.* beyond.			
Oswestry	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	2 Messengers, at 5 *s.* a week.			
Oxford	1 Clerk	36 *s.*	2 *s.*	44 *s.*
	3 Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4 Ditto	22 *s.*	1 *s.*	27 *s.*
	9 Clerks	16 *s.*	1 *s.*	20 *s.*
	3 Clerks	12 *s.*	6 *d.*	15 *s.*
	1 Learner, at 5 *s.* a week.			
	7 Messengers, at 5 *s.* a week each.			
	Medical Officer, at 8 *s.* 6 *d.* a head; estimated at 12 *l.* a year.			
Pembroke Dock	3 Clerks	14 *s.*	1 *s.*	21 *s.*
	2 Messengers, at 5 *s.* a week.			
	1 Clerk (Admiralty)	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	(Extra allowance for Post Office work, 2 *l.* a year.)			
Penrith	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	2 Clerks	12 *s.*	6 *d.*	15 *s.*
	3 Messengers, at 5 *s.* a week each.			
Penryn	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	1 Messenger, at 5 *s.* a week. Extra allowance, 2 *s.* a week.			

PENZANCE	6	345	4	52	–	25	–	–	–	–	19	–	441	Penzance	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Newlyn	–	–	–	–	–	–	16	10	–	–	–	26	–		5	Ditto	14 *s.*	1 *s.*	21 *s.*
St. Just	–	–	–	–	–	–	13	8	–	–	–	21	–		(One of the present officers		22 *s.*	1 *s.*	27 *s.*)
															4	Messengers at 5 *s.* a week each.			
PERSHORE	–	–	–	–	–	–	29	1 *d.*	–	–	–	29	–						
PETERBOROUGH	16	911	4	57	–	34	–	–	–	–	5	–	1,007	Peterborough	1	Clerk	36 *s.*	2 *s.*	44 *s.*
															1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Branch Office:															5	Ditto	22 *s.*	1 *s.*	27 *s.*
Great Northern Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		7	Ditto	14 *s.*	1 *s.*	21 *s.*
															2	Ditto	10 *s.* a week each (fixed wages).		
Crowland	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		Allowance to Postmaster for office cleaning, 1 *s.* a week.				
Millfield	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
New Fletton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		3	Messengers, at 5 *s.* a week each.			
Stilton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Ditto, at 7 *s.* a week.			
Thorney	–	–	–	–	–	–	*16	–	–	–	3	19	–						
Whittlesea	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
PETERSFIELD	–	–	–	–	–	–	*74	–	–	–	–	74	–						
Haslemere	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
Liphook	–	–	–	–	–	–	20	1*3*	–	–	–	33	–						
Liss	–	–	–	–	–	–	8	2*d.* and 3*d.*	–	–	–	8	–						
PETWORTH	–	–	–	–	–	–	31	16	–	–	–	47	–						
Pulborough	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
Storrington	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
PICKERING	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–						
Rosedale, S. O.	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
PLYMOUTH	55	3,004	30	429	233	45	–	–	–	38	124	–	3,873	Plymouth	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
															3	Assistant Superintendents.	100 *l.*	5 *l.*	130 *l.*
Branch Offices:															6	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Duke of Cornwall Hotel	–	–	–	–	–	–	–	–	–	–	–	–	–		(One of the present officers		36 *s.*	2 *s.*	44 *s.*)
Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–		8	Clerks	22 *s.*	1 *s.*	27 *s.*
Callington	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		27	Ditto	14 *s.*	1 *s.*	21 *s.*
St. Germain's	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		3	Ditto, at 10 *s.* a week (fixed wages).			
Horrabridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		7	Learners, at 5 *s.* a week each.			
Prince Town	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2	Inspectors of messengers, at 12 *s.* a week.			
Saltash	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Ditto	6 *s.*		
Stonehouse	–	–	–	–	–	–	13	–	–	–	–	13	–		27	Ditto	5 *s.*		
Union Street	–	–	–	–	–	–	13	–	–	–	–	13	–						
PLYMPTON	–	–	–	–	–	–	21	8	–	–	–	29	–						
Yealmpton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
PONDERS END	–	–	–	–	–	–	20	13	–	–	–	33	–						
Enfield Highway	–	–	–	–	–	–	18	16	–	–	–	34	–						
Enfield Lock	–	–	–	–	–	–	21	16	–	–	–	37	–						
PONTEFRACT	2	60	2	26	–	10	–	–	–	–	–	–	96	Pontefract	1	Clerk	12 *s.*	6 *d.*	15 *s.*
Ackworth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Clerk at 10 *s.* a week (fixed wages).			
															2	Messengers, at 5 *s.* a week each.			
PONTYPOOL	–	–	2	26	–	21	–	–	–	–	5	–	52						
Abersychan	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Blaenavon	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
Talywain	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Pontypridd	3	135	1	16	–	10	–	13	–	–	10	–	184
Cymmer	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Dinas	–	–	–	–	–	–	–	–	–	–	–	–	–
Llantrissant	–	–	–	–	–	–	–	–	–	–	–	–	–
Pentre	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Treherbert	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Treforest	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Treorchy	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Ystrad Rhondda	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Poole	–	–	–	–	–	–	82	26	–	–	–	108	–
Portsmouth	26	1,570	17	276	–	50	–	–	–	17	20	–	1,933
Branch Offices:													
Landport	–	–	–	–	–	–	–	–	–	–	–	–	–
Portsea	–	–	–	–	–	–	–	–	–	–	–	–	–
Cosham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Palmerston Rd.(Southsea)	–	–	–	–	–	–	13	–	–	–	–	13	–
Wish Street (Southsea)	–	–	–	–	–	–	13	–	–	–	–	13	–
Prescot	–	–	–	–	–	–	20	13	–	–	–	33	–
Rainhill	–	–	–	–	–	–	16	4	–	–	–	20	–
Preston	20	908	13	170	–	45	–	–	–	11	70	–	1,204
Bamber Bridge	–	–	–	–	–	–	16	3	–	–	–	19	–
Blackpool	1	39	2	26	–	18	–	11	–	–	15	–	109
Croston	–	–	–	–	–	–	*16	1*d.* and 2*d.*	–	–	–	16	–
Fleetwood	–	–	–	–	–	–	37	13	–	–	–	50	–
Garstang	–	–	–	–	–	–	16	3	–	–	–	19	–
Great Eccleston	–	–	–	–	–	–	*16	1*d.* and 2*d.*	–	–	–	16	–
Kirkham	–	–	–	–	–	–	18	10	–	–	–	28	–
Leyland	–	–	–	–	–	–	16	8	–	–	–	24	–
Longridge	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Lytham	–	–	–	–	–	–	26	10	–	–	–	36	–
Poulton-le-Fylde	–	–	–	–	–	–	16	3	–	–	–	19	–
South Shore	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–
Walton-le-Dale	–	–	–	–	–	–	16	3	–	–	–	19	–

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Pontypridd	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Messenger	6 *s.* a week.		
Portsmouth	†1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	†1	Assistant ditto	130 *l.*	8 *l.*	170 *l.*
	3	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4	Ditto	22 *s.*	1 *s.*	27 *s.*
	12	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Clerk (for Admiralty Work).	36 *s.*	2 *s.*	44 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3	Learners at 5 *s.* a week each.			
		Medical Officer at 8 *s.*, 6 *d.* a head, estimated at 17 *l.* a year.			
	6	Messengers, at 5 *s.* a week each.			
	3	Ditto 8 *s.* a week.			
	4	Ditto 7 *s.* a week.			
	4	Ditto 6 *s.* a week.			
	† One of these officers will be replaced on a vacancy by a clerk on scale 100 *l.* by 5 *l.* to 130 *l.*, and the other by a clerk on scale 36 *s.* by 2 *s.* to 44 *s.*				
Preston	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	3	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	4	Ditto	22 *s.*	1 *s.*	27 *s.*
	5	Ditto	14 *s.*	1 *s.*	21 *s.*
	7	Learners at 5 *s.* a week each.			
	1	Messenger, at 5 *s.* 6 *d.* a week.			
	12	Ditto 5 *s.* ditto.			
Blackpool S. O.	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 5 *s.* per week each.			

PWLLHELI	–	–	–	–	–	–	20	13	–	–	–	33	–							
RAMSGATE	3	270	4	80	–	37	–	–	–	–	–	–	387	Ramsgate	1	Clerk	36 *s.*	2 *s.*	44 *s.*
Addington Place	–	–	–	–	–	–	16	–	–	–	–	16	–		2	Ditto	16 *s.*	1 *s.*	20 *s.*
Broadstairs	–	–	–	–	–	–	26	13	–	–	–	39	–		4	Messengers at a rate of 1 *d.* per message.			
Minster	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Clerk borne on Postal Establishment (Telegraph portion) scale, 18 *s.* by 1 *s.* to 30 *s.*			12 *s.*
St. Peter's	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		4	Docket Messengers, at 1 *d.* per message.			130 *l.*
READING	12	635	7	102	–	41	–	–	–	9	35	–	822						
Bradfield	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–	Reading	1	Superintendent	100 *l.*	5 *l.*	
Mortimer	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		2	Clerks	22 *s.*	1 *s.*	27 *s.*
Pangbourne	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		9	Ditto	14 *s.*	1 *s.*	21 *s.*
Theale	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Messenger, at 7 *s.* a week, fixed wages.			
Twyford	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2	Ditto – 6 *s.* – ditto – ditto.			
Woolhampton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		4	Ditto – 5 *s.* – ditto – ditto.			
REDCAR	–	–	–	–	–	–	37	17	–	–	–	54	–						
Marske-by-the-Sea	–	–	–	–	–	–	16	–	–	–	–	16	–						
REDDITCH	1	41	–	–	–	10	–	1 *d.*	10	–	–	–	61	Redditch	1	Clerk	14 *s.*	1 *s.*	21 *s.*
Alvechurch	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Alcester	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Astwood Bank	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Feckenham	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
Studley	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–						
REDHILL	3	148	1	13	–	11	–	13	5	–	18	–	208	Redhill	3	Clerks	16 *s.*	1 *s.*	20 *s.*
Bletchingley	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		1	Messenger, at 5 *s.* a week.			
Godstone	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–						
REDRUTH	1	51	2	26	–	18	–	–	31	–	–	–	126	Redruth	1	Clerk	14 *s.*	1 *s.*	21 *s.*
Porthreath	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		2	Messengers, at 5 *s.* a week, fixed.			
REIGATE	–	–	–	–	–	–	50	13	–	–	–	63	–						
RETFORD	2	93	2	26	–	13	–	–	–	–	25	–	157	Retford	2	Clerks	14 *s.*	1 *s.*	21 *s.*
															2	Messengers, 5 *s.* a week, fixed wages.			
RHAYADER	–	–	–	–	–		26	13	–	–	–	39	–						
RHYL	1	38	2	26	–	15	–	–	50	–	10	–	139	Rhyl	1	Clerk	14 *s.*	1 *s.*	21 *s.*
Abergele	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		2	Messengers, at 5 *s.* a week each.			
Denbigh	–	–	–	–	–	–	23	8	–	–	–	31	–						
St. Asaph	–	–	–	–	–	–	*16	–	–	–	–	16	–						
RICHMOND, SURREY	3	163	5	65	–	15	–	–	–	–	30	–	273	Richmond (Surrey)	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Petersham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2	Ditto	14 *s.*	1 *s.*	21 *s.*
															5	Messengers, at 5 *s.* a week each.			
RICHMOND, YORKSHIRE	–	–	–	–	–	–	31	13	–	–	10	54	–						
Reeth	–	–	–	–	–	–	*16	1*d.* and 2*d.*	–	–	–	16	–						
RINGWOOD	–	–	–	–	–	–	42	13	–	–	–	55	–						

1 *d.* a Message with minimum of

H 4

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the town or village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Ripon	1	33	2	26	–	30		–	–	–	5	–	94
Kirklington	–	–	–	–	–	–	*12	–	–	–	–	12	–
Rochdale	11	485	11	195	25	25		–	–	–	14	–	744
Milnrow	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Smallbridge	–	–	–	–	–	–	16	4	–	–	–	20	–
Whitworth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Rochester	–	–	–	–	–	–	70	13	–	–	–	83	–
Hoo	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Snodland	–	–	–	–	–	–	21	1*d.* and 2*d.*	–	–	–	21	–
Strood	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–
Romford	–	–	–	–	–	–	42	26	–	–	–	68	–
Purfleet	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Grays	–	–	–	–	–	–	21	3 *d.*	–	–	–	21	–
Hornchurch	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Chadwell	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Horndon-on-the-Hill	–	–	–	–	–	–	*16	–	–	–	–	16	–
Orsett	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–
Rainham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Havering	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Romsey	1	40	–	–	–	5	–	13	–	–	–	–	58
Ross	–	–	1	13	–	47	–	13	–	–	–	–	73
Drybrook	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Lydbrook	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Mitcheldean	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Rotherham	3	156	4	52	–	13	–	–	–	–	2	–	223
Aston	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Conisborough	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Masboro'	–	–	–	–	–	–	13	–	–	–	–	13	–
Mexboro'	–	–	–	–	–	–	19	1 *d.*	–	–	–	19	–
Parkgate	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Swinton	–	–	–	–	–	–	19	1 *d.*	–	–	–	19	–
Tickhill	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Wath-on-Dearne	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–

(a) 1*d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Ripon	1 Clerk	12 *s.*	6 *d.*	15 *s.*
	2 Messengers, 5 *s.* a week each.			
Rochdale	1 Clerk	36 *s.*	2 *s.*	44 *s.*
	2 Ditto	22 *s.*	1 *s.*	27 *s.*
	3 Ditto	14 *s.*	1 *s.*	21 *s.*
	2 Ditto	12 *s.*	6 *d.*	15 *s.*
	3 Clerks, at 10 *s.* a week each.			
	3 Messengers, at 5 *s.* a week each.			
	8 Docket messengers, at 1 *d.* per message.			
Romsey	1 Clerk	14 *s.*	1 *s.*	21 *s.*
Rotherham	1 Clerk	22 *s.*	1 *s.*	27 *s.*
	1 Ditto	14 *s.*	1 *s.*	21 *s.*
	1 Ditto	14 *s.* a week, fixed wages.		
	1 Mssenger	6 *s.* - ditto - ditto.		
	3 Ditto	5 *s.* - ditto - ditto.		

Royston	–	–	–	–	–	–	1 *d.* a Message with minimum of	31	13	–	–	–	44	–								
Arrington	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–								
Barkway	–	–	–	–	–	–		16	–	–	–	–	16	–								
Bassingbourne	–	–	–	–	–	–		*16	–	–	–	–	16	–								
Caxton	–	–	–	–	–	–		*16	–	–	–	–	16	–								
Melbourne	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–								
Tharfield	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–								
Ruabon	–	–	2	31	–	50		–	–	–	–	–	–	81	Ruabon	2	Messengers	6 *s.* a week, fixed wages.				
Chirk	–		–	–	–	–		16	1 *d.*	–	–	–	16	–								
Rugby	5	261	4	52	–	20		–	–	–	–	15	–	348	Rugby	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
																	(Present Officer	28 *s.*	1 *s.* 6 *d.*	35 *s.*)		
																4	Clerks	14 *s.*	1 *s.*	21 *s.*		
																4	Messengers	5 *s.* a week, fixed wages.				
Braunstone	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Dunchurch	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Husband's Bosworth	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Kilsby	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Long Buckby	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Southam	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Stockton	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Welford	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
West Haddon	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
Rugeley	–	–	–	–	–	–		21	9	–	–	–	30	–								
Runcorn	3	136	3	39	–	28		–	–	–	–	–	–	203	Runcorn	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
																1	Ditto	14 *s.*	1 *s.*	21 *s.*		
Weston Point	–	–	–	–	–	–		16	3	–	–	–	19	–		1	Ditto	12 *s.*	6 *d.*	15 *s.*		
Preston Brook	–	–	–	–	–	–		–	–	–	–	–	–	–		3	Messengers	5 *s.* a week each, fixed.				
Ryde	4	271	4	52	13	30		–	–	–	–	6	–	372	Ryde	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*		
																2	Ditto	22 *s.*	1 *s.*	27 *s.*		
Brading	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–		1	Ditto	14 *s.*	1 *s.*	21 *s.*		
St. Helens	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–		4	Messengers	5 *s.* a week fixed.				
Sandown	–	–	–	–	–	–		16	13	–	–	–	29	–								
Sea View	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–								
Shanklin	–	–	–	–	–	–		16	13	–	–	–	29	–								
Saffron Walden	–	–	–	–	–	–		23	9	–	–	–	32	–	St. Alban's	1	Clerk	14 *s.*	1 *s.*	21 *s.*		
Great Chesterford	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–		1	Messenger	5 *s.* aweek, fixed.				
St. Alban's	1	54	1	13	–	10		–	5	26	–	–	–	108								
Harpenden	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–								
St. Austell	–	–	1	13	–	52		–	5	–	–	–	–	70								
Grampound	–	–	–	–	–	–		*16	–	–	–	–	16	–								
Grampound-road	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–								
Fowey	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–								
Mevagissey	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–								
Portscatho	–	–	–	–	–	–		*16	–	–	–	–	16	–								
Probus	–	–	–	–	–	–		*16	–	–	–	–	16	–								
St. Mawes	–	–	–	–	–	–		*16	–	–	–	–	16	–								
Charlestown	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–								
Par	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–								
Probus	–	–	–	–	–	–		–	2 *d.*	–	–	–	–	–								
St. Blazey	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–								

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.						
St. Clears	–	–	–	–	–	–	1 *d.* a Message with minimum of 20	8	–	–	–	28							
Laugharne	–	–	–	–	–	–	8	2*d*	–	–	–	8							
Llanboidy	–	–	–	–	–	–	8	2 *d.*	–	–	–	8							
Whitland	–	–	–	–	–	–	16	2 *d.*	–	–	–	16							
St. Helen's	4	169	4	52	–	14	–	–	10	–	85	–	280	St. Helen's	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Haydock	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16			2	Ditto	14 *s.*	1 *s.*	21 *s.*
Rainford	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16			1	Ditto	at 10 *s.* a week, fixed wages.		
Sutton Oak	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16			4	Messengers	at 5 *s.* a week, fixed wages.		
St. Ives	–	–	–	–	–	–	–	13	–	–	–	13	–						
St. Neots	–	–	–	–	–	–	31	20	–	–	–	51	–						
Kimbolton	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–						
Salisbury	3	159	3	39	–	25	–	–	31	–	20	–	274	Salisbury	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Amesbury	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		2	Ditto	16 *s.*	1 *s.*	20 *s.*
Cranbourne	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		3	Messengers	at 5 *s.* a week each, fixed wages.		
Dinton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Downton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Fordingbridge	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Hindon	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Tisbury	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Wilton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Saltburn-by-the-Sea	–	–	–	–	–	–	44	1*d.* and 2*d.*	–	–	–	44	–						
Brotton	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–						
Lofthouse in Cleveland	–	–	–	–	–	–	16	–	–	–	–	16	–						
Staithes	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–						
Sandbach	–	–	–	–	–	–	21	13	–	–	–	34	–						
Sandwich	–	–	–	–	–	–	31	13	–	–	–	44	–						
Ash	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–						
Eastray	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–						
Wingham	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–						
Sandy	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Camburgay	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Potton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						

Sawbridgeworth	–	–	–	–	–	–	–	–	*31	–	–	–	–	31	–							
Saxmundham	–	–	–	–	–	–	–	–	52	20	–	–	10	82	–							
Aldborough	–	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–							
Leiston	–	–	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–							
Yoxford	–	–	–	–	–	–	–	–	8	2*d.* and 3*d.*	–	–	–	8	–							
Scarborough	–	–	9	531	8	158	–	38	–	–	–	–	46	–	773	Scarborough	–	1	Superintendent	100 *l.*	5 *l.*	130 *l.*
Branch Office: Grand Hotel	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–			1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
																			(Present Officer	36 *s.*	2 *s.*	44 *s.*)
Scole	–	–	–	–	–	–	–	–	23	2 *d.*	–	–	–	23	–			2	Clerks	22 *s.*	1 *s.*	27 *s.*
Botesdale	–	–	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–			2	Ditto	14 *s.*	1 *s.*	21 *s.*
Selby	–	–	–	–	–	–	–	–	65	16	–	–	–	81	–			3	Ditto, fixed wages 10 *s.* a week.			
Bubwith	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–			1	Messenger, at 8 *s.* a week.			
Cawood	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–			7	Ditto, paid at the rate of $\frac{3}{4}$ *d.* a message.			
Rawcliffe	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–				Allowance for Meteorological work, 13 *l.* a year.			
Snaith	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–							
Settle	–	–	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–							
Sevenoaks	–	–	–	–	–	–	–	–	50	13	–	–	–	63	–							
Seal	–	–	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–							
Wrotham	–	–	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–							
Shaftesbury	–	–	–	–	–	–	–	–	23	2 *d.*	–	–	–	23	–	Sheerness	–	1	Clerk	36 *s.*	2 *s.*	44 *s.*
Sheerness	–	–	2	205	–	–	–	–	68	13	–	–	–	–	286				Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Admiralty Office: Queenborough	–	–	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–				(For Admiralty Work entirely.)			
Sheffield	–	–	47	2,763	43	840	9	50	–	–	–	36	134	–	3,832	Sheffield	–	1	Superintendent	180 *l.*	10 *l.*	230 *l.*
Attercliffe	–	–	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–			2	Assistant ditto	100 *l.*	5 *l.*	140 *l.*
Bamford	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–			8	Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Broomhall-street	–	–	–	–	–	–	–	–	13	–	–	–	–	13	–			12	Ditto	22 *s.*	1 *s.*	27 *s.*
Broomhill	–	–	–	–	–	–	–	–	20	1½ *d.*	–	–	–	20	–			24	Ditto	14 *s.*	1 *s.*	21 *s.*
Castleton	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–			1	Inspector of Messengers.	18 *s.*	1 *s.*	25 *s.*
Chapel Town	–	–	–	–	–	–	–	–	†24	1*d.* and 2*d.*	–	–	–	24	–			4	Messengers at 10 *s.* a week.			
Deepcar	–	–	–	–	–	–	–	–	23	1*d.* and 2*d.*	–	–	–	23	–			4	Ditto, at 9 *s.* a week each.			
Division-street	–	–	–	–	–	–	–	–	13	–	–	–	–	13	–			8	Ditto, at 8 *s.* a week each.			
Dronfield	–	–	–	–	–	–	–	–	*20	1 *d.*	–	–	–	20	–			8	Ditto, at 7 *s.* a week each.			
Eyam	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–			18	Ditto, at 6 *s.* a week each.			
Gibraltar-street	–	–	–	–	–	–	–	–	20	1½ *d.*	–	–	–	20	–							
Glossop-road	–	–	–	–	–	–	–	–	13	–	–	–	–	13	–							
Handsworth	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–							
Hathersage	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–							
Hope	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–							
Kiveton Park	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–							
Penistone	–	–	–	–	–	–	–	–	16	1 *d.* and 2*d.*	–	–	–	16	–							
Saville-street	–	–	–	–	–	–	–	–	–	–	–	–	–	–	–							
Sheffield Moor	–	–	–	–	–	–	–	–	20	1½ *d.*	–	–	–	20	–							
Tideswell	–	–	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–							
Wicker	–	–	–	–	–	–	–	–	13	–	–	–	–	13	–							
Wortley	–	–	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–							

1 *d.* a Message, with minimum of 1*s.*

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) in lieu payment for delivery in the Town or Village.

† Including allowance for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1875.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Shepton Mallet	–	–	–	–	–	–	31	13	–	–	–	44	–
Sherborne	1	41	1	13	–	13	–	5	31	–	–	–	103
Millborne Port	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–
Shifnal	–	–	–	–	–	–	–	13	–	–	–	13	–
Shipley	–	–	–	–	–	–	4	7	–	–	–	11	–
Saltaire	–	–	–	–	–	–	16	–	–	–	–	16	–
Shipston-on-Stour	–	–	–	–	–	–	23	1 *d.*	–	–	–	23	–
Shoreham	–	–	–	–	–	–	44	13	–	–	–	57	–
Southwick	–	–	–	–	–	–	26	1*d.* and 2*d.*	–	–	–	26	–
Shrewsbury	15	841	6	107	12	40	–	–	–	11	–	–	1,011
Aberdovey	–	–	–	–	–	–	*16	–	–	–	–	16	–
Berriew	–	–	–	–	–	–	16	–	–	–	–	16	–
Bishops Castle	–	–	–	–	–	–	16	–	–	–	–	16	–
Borth	–	–	–	–	–	–	*16	–	–	–	–	16	–
Builth	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–
Church Stoke	–	–	–	–	–	–	*16	–	–	–	–	16	–
Church Stretton	–	–	–	–	–	–	*16	–	–	–	–	16	–
Clun	–	–	–	–	–	–	16	–	–	–	–	16	–
Craven Arms	–	–	–	–	–	–	*16	–	–	–	–	16	–
Dolgelly	–	–	–	–	–	–	26	10	–	–	–	36	–
Ellesmere	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–
Knighton	–	–	–	–	–	–	*16	–	–	–	–	16	–
Leintwardine	–	–	–	–	–	–	16	–	–	–	–	16	–
Llanbrynmair	–	–	–	–	–	–	16	–	–	–	–	16	–
Llanidloes	–	–	–	–	–	–	18	9	–	–	–	27	–
Llanrindod	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–
Llanwrtyd	–	–	–	–	–	–	*16	–	–	–	–	16	–
Machynlleth	–	–	–	–	–	–	16	4	–	–	–	20	–
Minsterley	–	–	–	–	–	–	*16	–	–	–	–	16	–
Montgomery	–	–	–	–	–	–	16	4	–	–	–	20	–
Pontesbury	–	–	–	–	–	–	*16	–	–	–	–	16	–
Prees	–	–	–	–	–	–	*16	–	–	–	–	16	–
Talgarth	–	–	–	–	–	–	*16	–	–	–	–	16	–
Towyn	–	–	–	–	–	–	*16	–	–	–	–	16	–
Wem	–	–	–	–	–	–	21	7	–	–	–	28	–
Sidmouth	–	–	–	–	–	–	23	13	–	–	–	36	–

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Sherborne	1	Clerk	14 *s.*	1 *s.*	
	1	Messenger, 5 *s.* a week, fixed.			
Shrewsbury	1	Clerk	100 *l.*	5 *l.*	130 *l.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	3	Ditto	22 *s.*	1 *s.*	27 *s.*
	7	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Ditto, 10 *s.* fixed wages.			
	2	Ditto, 7 *s.* fixed wages.			
	6	Messengers at 1 *d.* per message.			

Sittingbourne	–	–	–	–	–	–	1*d.* a Message, with Minimum of	44	13	–	–	–	57	–			
Green-street	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–			
Milton	–	–	–	–	–	–		21	2 *d.*	–	–	–	21	–			
Rainham	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	–	8	–			
Skipton	–	–	–	–	–	–		36	13	10	–	–	59	–			
Gargrave	–	–	–	–	–	–		16	3	–	–	–	19	–			
Gisburn	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–			
Long Preston	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–			
Sleaford	–	–	–	–	–	–		52	–	–	–	5	57	–			
Billinghay	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–			
Heckington	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	–	16	–			
Slough	–	–	1	13	–	65		–	13	–	–	–	–	91			
Chalfont St. Giles	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–			
Colnbrook	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Gerrard's Cross	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–			
Soham	–	–	–	–	–	–		22	2 *d.*	–	–	–	22	–			
Fordham	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–			
Mildenhall	–	–	–	–	–	–		20	2 *d.*	–	–	–	20	–			
Southall	–	–	–	–	–	–		26	13	–	–	–	39	–			
Southampton	55	3,757	20	349	245	50		–	–	–	37	45	–	4,483			
Railway Office	–	–	–	–	–	–		–	–	–	–	–	–	–			
Above Bar	–	–	–	–	–	–		16	–	–	–	–	16	–			
Beaulieu	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Bevois Hill	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Bishopstoke	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Bishops Waltham	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Bitterne	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Botley	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Droxford	–	–	–	–	–	–		†11	2 *d.*	–	–	–	11	–			
Fawley	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Freemantle	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Hythe	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Marshwood	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Netley Abbey	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Northam	–	–	–	–	–	–		20	13	–	–	–	33	–			
Prospect Place	–	–	–	–	–	–		16	–	–	–	–	16	–			
Shirley Common	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Totton	–	–	–	–	–	–		16	1 *d.*	–	–	–	16	–			
Woolstone	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–			
Balmoral (Queen's Office)	–	–	–	–	–	–		–	–	–	–	–	–	–			
Southend	–	–	–	–	–	–		26	13	–	–	5	44	–			
Great Wakering	–	–	–	–	–	–		16	–	–	–	–	16	–			
Shoeburyness	–	–	–	–	–	–		26	13	–	–	–	39	–			
South Molton	–	–	–	–	–	–		20	13	–	–	–	33	–			
Southport	4	147	6	72	–	20		–	–	–	–	29	–	268			
Birkdale	–	–	–	–	–	–		13	–	–	–	–	13	–			
South Shields	6	251	5	79	6	33		–	–	–	–	39	–	408			
Tyne Docks	2	73	3	55	–	–		–	–	–	–	–	–	128			

Southampton	1	Superintendent	180 *l.*	10 *l.*	230 *l.*
	3	Assistant ditto	130 *l.*	8 *l.*	170 *l.*
	1	Clerk (Special duties.)	100 *l.*	5 *l.*	130 *l.*
	7	Clerks	36 *s.*	2 *s.*	44 *s.*
	9	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	10	Ditto	22 *s.*	1 *s.*	27 *s.*
	20	Ditto	14 *s.*	1 *s.*	21 *s.*
	4	Learners, at 5 *s.* a week each.			
	2	Messengers, at 10 *s.* a week each.			
	4	Messengers, at 8 *s.* a week each.			
	4	Ditto, at 7 *s.* a week each.			
	4	Ditto, at 6 *s.* a week each.			
	6	Ditto, at 5 *s.* a week each.			
Southport	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Ditto	12 *s.*	6 *d.*	15 *s.*
	1	Ditto, at 10 *s.* fixed wages.			
	5	Messengers, at 5 *s.* a week each.			
	1	Ditto, at 5 *s.* a week for the six summer months.			
South Shields	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Counter Clerk at 16 *s.* a week fixed wages.			
	3	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Ditto, at 12 *s.* a week fixed wages.			
	5	Messengers, at ¾ *d.* a message each.			
Tyne Docks	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	3	Messengers, at 1 *d.* per message.			

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including allowance for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.					
Southwell	–	–	–	–	–	–		37	–	–	–	37	–					
Spalding	–	–	–	–	–	–		42	13	–	–	60	–					
Donington	–	–	–	–	–	–		8	2 *d.*	–	–	8	–					
Gosberton	–	–	–	–	–	–		8	2 *d.*	–	–	8	–					
Sutterton	–	–	–	–	–	–		8	2 *d.*	–	–	8	–					
Swineshead	–	–	–	–	–	–		8	2 *d.*	–	–	8	–					
Spennymoor	3	134	2	26	–	12		–	–	–	–	–	172	Spennymoor	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Mount Pleasant	–	–	–	–	–	–		13	–	–	–	13	–		2 Clerks	14 *s.*	1 *s.*	21 *s.*
															2 Messengers, at 5 *s.* a week each.			
Spilsby	–	–	–	–	–	–		30	13	–	5	48	–					
Stafford	4	218	3	39	–	15		–	–	–	4	25	–	301	Stafford	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Brewood	–	–	–	–	–	–		16	–	–	–	16	–			3 Clerks	14 *s.*	1 *s.*	21 *s.*
Cannock	–	–	–	–	–	–		16	–	–	–	16	–						
Cheadle	–	–	–	–	–	–		–	–	–	–	–	–						
Great Heywood	–	–	–	–	–	–		16	1 *d.*	–	–	16	–						
Hednesford	–	–	–	–	–	–		16	1 *d.*	–	–	16	–			3 Messengers, at 5 *s.* a week each.			
Mayfield	–	–	–	–	–	–		–	–	–	–	–	–						
Penkridge	–	–	–	–	–	–		23	–	–	–	23	–						
Staines	–	–	–	–	–	–		48	13	–	–	61	–						
Egham	–	–	–	–	–	–		16	2 *d.*	–	–	16	–						
Englefield Green	–	–	–	–	–	–		16	2 *d.*	–	–	16	–						
Sunning Hill	–	–	–	–	–	–		16	2 *d.*	–	–	16	–						
Staleybridge	3	112	3	39	–	11		–	–	–	–	–	162	Staleybridge	1 Clerk	16 *s.*	1 *s.*	20 *s.*
Stamford	3	143	2	26	–	18		–	–	–	20	–	207		2 Ditto	12 *s.*	6 *d.*	15 *s.*
Castle Bytham	–	–	–	–	–	–		16	1 *d.*	–	–	16	–		3 Messengers, at 5 *s.* a week, fixed wages.			
Duddington	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–					
Easton	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–					
Ketton	–	–	–	–	–	–		16	1 *d.*	–	–	16	–	Stamford	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Empingham	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–		2 Clerks	14 *s.*	1 *s.*	21 *s.*
North Luffenham	–	–	–	–	–	–		16	1 *d.*	–	–	16	–					
South Luffenham	–	–	–	–	–	–		16	1 *d.*	–	–	16	–		2 Messengers, at 5 *s.* a week each, fixed.			
Stanmore	–	–	–	–	–	–		25	2 *d.*	–	–	25	–					
Harrow Weald	–	–	–	–	–	–		18	2 *d.*	–	–	18	–					

1 *d.* a Message, with Minimum of

Staplehurst	–	–	1	–	–	–	37	–	–	–	–	37	–									
Benenden	–	–	–	–	–	–	16	1 *d.* and 2 *d*	–	–	–	16	–									
Brenchley	–	–	–	–	–	–	16	1 *d.* and 2 *d*	–	–	–	16	–									
Cranbrook	–	–	–	–	–	–	21	2 *d.*	–	–	–	21	–									
Goudhurst	–	–	–	–	–	–	*26	–	–	–	–	26	–									
Horsmonden	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Marden	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Smarden	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Sutton Valence	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–									
Stevenage	–	–	–	–	–	–	20	1 *d.* and 2 *d.*	–	–	–	20	–									
Stockport	4	198	6	78	–	20	–	–	–	–	34	–	330	Stockport	2	Clerks	22 *s.*	1 *s.*	27 *s.*			
Chapel-en-le-Frith	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		1	Ditto	16 *s.*	1 *s.*	20 *s.*			
Compstall	–	–	–	–	–	–	16	3	–	–	–	19	–		1	Ditto, at 10 *s.* a week, fixed wages.						
Disley	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		6	Messengers, at 5 *s.* a week, fixed wages.						
Hazel Grove	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Heaton Norris	–	–	–	–	–	–	13	–	–	–	–	13	–									
Marple	–	–	–	–	–	–	16	3	–	–	–	19	–									
New Mills	–	–	–	–	–	–	16	4	–	–	–	20	–									
Poynton	–	–	–	–	–	–	16	3	–	–	–	19	–									
Whaley Bridge	–	–	–	–	–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–									
Woodley	–	–	–	–	–	–	16	5	–	–	–	21	–									
Hayfield	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Stockton-on-Tees	7	323	8	162	–	30	–	–	–	–	35	–	550	Stockton-on-Tees	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*			
South Stockton	–	–	–	–	–	–	42	–	–	–	–	42	–		4	Ditto	14 *s.*	1 *s*	21 *s.*			
Stoke-on-Trent	6	284	4	52	–	18	–	–	–	4	6	–	364		1	Counter Clerk	–	–	12 *s*			
Burslem	–	–	2	26	–	40	–	–	–	–	–	–	66		1	Clerk	–	–				
Cheadle	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		8	Messengers, at 1 *d.* per message						
Fenton	–	–	–	–	–	–	16	–	–	–	–	16	–									
Hanley	–	–	3	39	–	39	–	–	–	–	4	–	82									
Leek	–	–	1	13	–	16	–	–	–	–	–	–	29	Stoke-on-Trent	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*			
Longton	–	–	2	26	–	30	–	–	–	–	–	–	56		5	Clerks	14 *s.*	1 *s.*	21 *s.*			
Trentham	–	–	–	–	–	–	*10	–	–	–	–	10	–									
Trent Vale	–	–	–	–	–	–	8	–	–	–	–	8	–									
Tunstall	–	–	–	–	–	–	21	18	–	–	–	39	–		4	Messengers, at 5 *s.* a week each.						
Uttoxeter	–	–	–	–	–	–	*16	7	–	–	–	23	–									
Stone	–	–	–	–	–	–	30	–	–	–	–	30	–									
Stonehouse-Glos	–	–	–	–	–	–	26	13	–	–	–	39	–									
Eastington	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Frampton-on-Severn	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
King's Stanley	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–									
Stoney Stratford	–	–	–	–	–	–	37	1 *d.*	–	–	–	37	–									
Hanslope	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Stantonbury	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Wolverton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Stonham	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–									
Debenham	–	–	–	–	–	–	–	2 *d.*	–	–	–	–	–									
Stonham	–	–	–	–	–	–	8	–	–	–	–	8	–									

1 *d.* a Message, with minimum of

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Stourbridge	2	70	2	26	–	13	–	–	–	–	5	–	114
Belbroughton	–	–	–	–	–	–	16	–	–	–	–	16	–
Hagley	–	–	–	–	–	–	16	–	–	–	–	16	–
Kinver	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Lye	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Old Swinford	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Wordesley	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Stourport	–	–	–	–	–	–	†26	1 *d.*	–	–	–	26	–
Stowmarket	–	–	–	–	–	–	31	13	–	–	–	44	–
Haughley	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Stratford-on-Avon	–	–	–	–	–	–	35	18	–	–	–	53	–
Stroud	3	134	4	52	–	15	–	–	–	–	6	–	207
Brimscombe	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Cain's Cross	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Chalford	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Minchinhampton	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Nailsworth	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Painswick	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Woodchester	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Sudbury	–	–	–	–	–	–	*37	–	–	–	10	47	–
Clare	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Lavenham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Long Melford	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Sunderland	24	1,261	32	666	32	40	–	–	–	25	–	–	2,024
Branch Offices:													
Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
South Docks	–	–	–	–	–	–	–	–	–	–	–	–	–
Hylton	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–
Monkwearmouth	–	–	–	–	–	–	13	–	–	–	–	13	–
Seaham	–	–	–	–	–	–	1 *d.* per mess.	13	–	–	–	13	–
Southwick	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–

1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Stourbridge	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Clerk, fixed wages, 12 *s.*			
	2	Messengers, at 5 *s.* a week each.			
Stroud	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	4	Messengers, at 5 *s.* a week each.			
Sunderland	1	Clerk	130 *l.*	8 *l.*	170 *l.*
	2	Ditto	36 *s.*	2 *s.*	44 *s.*
	2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	*5	Ditto	22 *s.*	1 *s.*	27 *s.*
	*8	Ditto	14 *s.*	1 *s.*	21 *s.*
	1	Inspector of Messengers.	14 *s.*	1 *s.*	21 *s.*
	4	Clerks, at 10 *s.* a week each.			
	2	Learners, at 5 *s.* a week.			
	1	Office Porter, at 10 *s.* 6 *d.* a week.			
	1	Messenger, at 10 *s.* a week.			
	4	Ditto 9 *s.* a week each.			
	10	Ditto 8 *s.* „			
	15	Ditto 7 *s.* „			

* Half wages of one of these Clerks to be charged to Postal Account.

SUTTON, Surrey	–	–	2	26	–	50	–	–	–	–	10	–	86									
Carshalton	–	–	–	–	–	–	16	2 *d.*	–			16	–									
Cheam	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
SWAFFHAM	–	–	–	–	–	–	25	13	–	–	–	38	–									
Narborough	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Litcham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
SWANSEA	29	1,264	13	288	67	45	–	–	–	19	60	–	1,743	Swansea	1	Superintendent	100 *l.*	5 *l.*	130 *l.*			
															1	Assistant Superintendent.	36 *s.*	2 *s.*	44 *s.*			
Branch Office:															2	Clerks	28 *s.*	1 *s* 6 *d.*	35 *s.*			
Swansea Docks	–	–	–	–	–	–	–	–	–	–	–	–	–		3	Ditto	22 *s.*	1 *s.*	27 *s.*			
															6	Ditto	14 *s.*	1 *s.*	21 *s.*			
Clydach	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		10	Ditto	12 *s.*	6 *d.*	15 *s.*			
Cwmburla	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		4	Ditto, at 12 *s.* a week each (fixed wages).						
Morriston	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2	Learners, at 5 *s.* a week each.						
Mumbles	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Office boy, at 10 *s.* a week.						
Pontardawe	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		12	Messengers, rate $\frac{3}{4}$ *d.* per message.						
Ystalyfera	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–									
Ystradgynlais	–	–	–	–	–	–	16	8	–	–	–	24	–									
SWINDON	3	151	1	13	–	10	–	–	–	–	15	–	189	Swindon	1	Clerk	22 *s.*	1 *s.*	27 *s.*			
Fairford	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		2	Ditto	14 *s.*	1 *s.*	21 *s.*			
Highworth	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–									
Lechlade	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		1	Messenger, at 5 *s.* a week, fixed wages.						
New Swindon	–	–	–	–	–	–	20	8	–	–	–	28	–									
Purton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Shrivenham	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–									
Wootton Bassett	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Wroughton	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–									
TADCASTER	–	–	–	–	–	–	16	10	–	–	–	26	–									
Bramham	–	–	–	–	–	–	16	3	–	–	–	19	–									
Spofforth	–	–	–	–	–	–	16	3	–	–	–	19	–									
Wetherby	–	–	–	–	–	–	17	13	–	–	–	30	–									
TAIBACH	–	–	–	–	–	–	21	13	–	–	–	34	–									
Aberavon	–	–	–	–	–	–	21	5	–	–	–	26	–									
Cwm Avon	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8										
TAMWORTH	1	43	–	–	–	10	–	1 *d.*	35	–	–	–	88	Tamworth	1	Clerk	14 *s.*	1 *s.*	21 *s.*			
Elford	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–			Allowance to Postmaster for assistance, 13 *s.* 6 *d.* a week.						
Fazeley	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
TARPORLEY	–	–	–	–	–	–	*35	–	–	–	–	35	–									
Bunbury	–	–	–	–	–	–	8	3	–	–	–	11	–									

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including allowance for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Taunton	7	383	5	65	60	25	–	–	–	–	25	–	558
Dunster	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Ilchester	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Langport	–	–	–	–	–	–	*21	–	–	–	–	21	–
Lydeard (Bishop's)	–	–	–	–	–	–	*16	–	–	–	–	16	–
Milverton	–	–	–	–	–	–	16	–	–	–	–	16	–
Minehead	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
North Curry	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–
Queen Camel	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Somerton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Stogumber	–	–	–	–	–	–	*16	–	–	–	–	16	–
Washford	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Williton	–	–	–	–	–	–	31	2 *d.*	–	–	–	31	–
Wiveliscombe	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Tavistock	–	–	–	–	–	–	55	18	–	–	–	73	–
Calstock	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Gunnislake	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Teignmouth	–	–	–	–	–	–	50	18	–	–	–	68	–
Tenbury	–	–	–	–	–	–	26	7	–	–	–	33	–
Tenby	–	–	–	–	–	–	65	16	–	–	10	91	–
Saundersfoot	–	–	–	–	–	–	16	2*d.*	–	–	–	16	–
Tetbury	–	–	–	–	–	–	21	5	–	–	–	26	–
Tetsworth	–	–	–	–	–	–	20	1 *d.*	–	–	–	20	–
Stokenchurch	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Watlington	–	–	–	–	–	–	*16	–	–	–	–	16	–
Tewkesbury	–	–	–	–	–	–	44	13	–	–	–	57	–
Kemerton	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Thame	–	–	–	–	–	–	25	13	–	–	–	38	–
Brill	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Thetford	–	–	–	–	–	–	37	13	–	–	–	50	–
Harling	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Shipdham	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Watton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Taunton	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	6 Ditto	14 *s.*	1 *s.*	21 *s.*
	5 Messengers, at 5 *s.* a week each, fixed.			

THIRSK	–	–	–	–	–	–	37	13	–	–	–	50	–									
THRAPSTONE	–	–	–	–	–	–	34	10	–	–	–	44	–									
Brigstock	–	–	–	–	–	–	*16	–	–	–	–	16	–									
Raunds	–	–	–	–	–	–	8	1 *d.*	–	–	–	8	–									
TIPTON	–	–	–	–	–	–	59	34	–	–	–	93	–									
Great Bridge	–	–	–	–	–	–	26	1 *d.*	–	–	–	26	–									
Tipton Green	–	–	–	–	–	–	8	–	–	–	–	8	–									
TIVERTON	–	–	1	13	–	37	–	5	–	–	10	65	–									
Bampton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Dulverton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Sampford Peverill	–	–	–	–	–	–	*16	–	–	–	–	16	–									
TODMORDEN	2	62	2	26	–	10	–	–	–	–	–	–	98	Todmorden	–	1	Clerk	–	14 *s.*	1 *s.*	21 *s.*	
Walsden	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			1	Ditto	–	Fixed wages 10 *s.* a week.			
																2	Messengers, at 5 *s.* a week each.					
TORQUAY	4	226	6	78	–	25	–	–	–	–	–	–	329	Torquay	–	1	Clerk	–	28 *s.*	1 *s.* 6 *d.*	35 *s.*	
Babbicombe	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			3	Ditto	–	14 *s.*	1 *s.*	21 *s.*	
Brixham	–	–	–	–	–	–	52	18	–	–	–	70	–									
Paignton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			6	Messengers, at 5 *s.* a week each.					
St. Mary Church	–	–	–	–	–	–	16	2 *d.*	–	–		16	–									
TORRINGTON	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–									
TOTNES	1	38	–	–	–	12	–	18	21	–	–	89	–	Totnes	–	1	Clerk	–	14 *s.*	1 *s.*	21 *s.*	
TOWCESTER	–	–	–	–	–	–	25	1 *d.*	–	–	–	25	–									
TREDEGAR	–	–	–	–	–	–	26	21	–	–	–	47	–									
Beaufort	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–									
Blaina	–	–	–	–	–	–	16	8	–	–	–	24										
Brynmawr	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–									
Ebbw Vale	–	–	–	–	–	–	16	10	–	–	–	26	–									
TRING	–	–	–	–	–	–	31	1 *d.*	–	–	–	31	–									
Princes Risborough	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
Wendover	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–									
TROWBRIDGE	–	–	–	–	–	–	50	18	–	–	–	68										
Holt	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
TRURO	4	244	3	39	3	23	–	–	–	–	20	–	329	Truro	–	1	Clerk	–	22 *s.*	1 *s.*	27 *s.*	
Chacewater	–	–	–	–	–	–	8	2 *d.*	–	–	–	8					(Present Officer		36 *s.*	2 *s.*	44 *s.*)	
Devoran	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			3	Clerks	–	14 *s.*	1 *s.*	21 *s.*	
Marazion	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–									
Perranarworthal	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			3	Messengers, at 5 *s.* a week each.					
Scorrier	–	–	–	–	–	–	16	2 *d.*	–	–	–	16										
St. Agnes	–	–	–	–	–	–	8	2 *d.*	–	–	–	8										
St. Day	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									

1 *d.* a Message, with minimum of

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.					
Tunbridge	3	153	1	13	–	20		–	26	–	10	–	222	Tunbridge	3 Clerks	14 *s.*	1 *s.*	21 *s.*
East Peckham	–	–	–	–	–	–		16	–	–	–	16	–		1 Messenger, at 5 *s.* a week.			
Hadlow	–	–	–	–	–	–		16	–	–	–	16	–					
Penshurst	–	–	–	–	–	–		23	–	–	–	23	–					
Tunbridge Wells	5	291	5	65	–	25		–	–	–	15	–	396	Tunbridge Wells	1 Clerk	36 *s.*	2 *s.*	44 *s.*
Calverley	–	–	–	–	–	–		20	–	–	–	20	–		3 Clerks	16 *s.*	1 *s.*	20 *s.*
Frant	–	–	–	–	–	–		8	–	–	–	8	–					
Groombridge	–	–	–	–	–	–		8	–	–	–	8	–		1 Clerk	12 *s.*	6 *d.*	15 *s.*
Mount Ephraim	–	–	–	–	–	–		26	–	–	–	26	–					
Pembury	–	–	–	–	–	–		16	–	–	–	16	–		5 Messengers, at 5 *s.* each.			
Rotherfield	–	–	–	–	–	–		*10	–	–	–	10	–					
Southborough	–	–	–	–	–	–		8	–	–	–	8	–					
Withyham	–	–	–	–	–	–		8	–	–	–	8	–					
Twickenham	1	43	2	26	–	10		–	15	–	10	–	104	Twickenham	1 Clerk	14 *s.*	1 *s.*	21 *s.*
Hampton	–	–	–	–	–	–		16	–	–	–	16	–		2 Messengers, at 5 *s.* each.			
Teddington	–	–	–	–	–	–		16	–	–	–	29	–					
Uckfield	–	–	–	–	–	–		31	–	–	–	44	–					
Dane Hill	–	–	–	–	–	–		8	–	–	–	8	–					
Fletching	–	–	–	–	–	–		10	–	–	–	10	–					
Ulceby	–	–	–	–	–	–		†42	–	–	–	42	–					
Barrow-on-Humber	–	–	–	–	–	–		16	–	–	–	16	–					
Ulverstone	–	–	2	26	–	20		–	–	–	–	–	46					
Askam	–	–	–	–	–	–		†19	–	–	–	19	–					
Broughton-in-Furness	–	–	–	–	–	–		16	–	–	–	16	–					
Dalton-in-Furness	–	–	–	–	–	–		16	–	–	–	16	–					
Uppingham	–	–	–	–	–	–		39	–	–	–	52	–					
Uxbridge	1	55	2	26	–	10		–	26	–	10	–	127	Uxbridge	1 Clerk	14 *s.*	1 *s.*	21 *s.*
Harefield	–	–	–	–	–	–		16	–	–	–	16	–		2 Messengers, at 5 *s.*			
Hayes	–	–	–	–	–	–		16	–	–	–	16	–					
West Drayton	–	–	–	–	–	–		16	–	–	–	16	–					

1*d.* a Message, with minimum of

VENTNOR	1	52	2	29	–	15	1 d. a Message, with minimum of	–	–	31	–	8	–	135	Ventnor	1	Clerk	16 s.	1 s.	20 s.
																2	Messengers, 1 at 6 s., and 1 at 5 s. a week.			
WAKEFIELD	11	458	10	171	22	30		–	–	–	–	40	–	721	Wakefield	1	Clerk	28 s.	1 s. 6 d.	35 s.
Branch Office:																1	Ditto	22 s.	1 s.	27 s.
East Ardsley	–	–	–	–	–	–		–	–	–	–	–	–	–		7	Clerks	14 s.	1 s.	21 s.
Lofthouse	–	–	–	–	–	–		16	–	–	–	–	16	–		2	Ditto at 14 s. a week each (fixed wages).			
Horbury	–	–	–	–	–	–		16	5	–	–	–	21	–		1	Messenger, at 6 s.			
Ossett	–	–	–	–	–	–		16	10	–	–	–	26	–		2	Messengers, at 5 s. each.			
																7	Docket Messengers, at 1 d. per message.			
WALLINGFORD	–	–	–	–	–	–		30	1 d.	–	–	–	30	–						
Benson	–	–	–	–	–	–		8	1 d.	–	–	–	8	–						
Dorchester	–	–	–	–	–	–		8	1 d.	–	–	–	8	–						
WALLSALL	4	192	6	78	–	26		–	–	–	–	–	–	296	Walsall	1	Clerk	22 s.	1 s.	27 s.
Bloxwich	–	–	–	–	–	–		20	–	–	–	–	20	–						
Brownhills	–	–	–	–	–	–		*16	–	–	–	–	16	–		3	Ditto	14 s.	1 s.	21 s.
Pelsall	–	–	–	–	–	–		*16	4	–	–	–	20	–						
																6	Messengers, at 5 s. a week each.			
WALTHAM CROSS	–	–	–	–	–	–		37	20	–	–	–	57	–						
Cheshunt	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Waltham Abbey	–	–	–	–	–	–		23	3 d.	–	–	–	23	–						
WANGFORD	–	–	–	–	–	–		26	2 d.	–	–	–	26	–						
Hessingland	–	–	–	–	–	–		8	2 d.	–	–	–	8	–						
Southwold	–	–	–	–	–	–		16	2 d.	–	–	–	16	–						
Wrentham	–	–	–	–	–	–		8	2 d.	–	–	–	8	–						
WANSFORD	–	–	–	–	–	–		23	7	–	–	5	35	–						
Kingscliffe	–	–	–	–	–	–		8	2 d.	–	–	–	8	–						
Weldon	–	–	–	–	–	–		*16	–	–	–	–	16	–						
WANTAGE	–	–	–	–	–	–		21	13	–	–	3	37	–						
East Hendred	–	–	–	–	–	–		8	2 d. and 3 d.	–	–	–	8	–						
WARE	–	–	–	–	–	–		42	13	–	–	–	55	–						
Great Hadham	–	–	–	–	–	–		8	2 d.	–	–	–	8	–						
Stanstead St. Margaret's	–	–	–	–	–	–		*16	–	–	–	–	16	–						
Puckeridge	–	–	–	–	–	–		8	2 d.	–	–	–	8	–						
WAREHAM	–	–	–	–	–	–		*42	–	–	–	–	42	–						
Corfe Castle	–	–	–	–	–	–		16	2 d.	–	–	–	16	–						
Swanage	–	–	–	–	–	–		16	2 d.	–	–	–	16	–						
WARMINSTER	–	–	–	–	–	–		42	13	–	–	–	55	–						
WARRINGTON	8	504	5	65	63	25		–	–	–	–	20	–	677	Warrington	1	Clerk	28 s.	1 s. 6 d.	35 s.
Ditton	–	–	–	–	–	–		16	4	–	–	–	20	–			(Present Officer	36 s.	2 s.	44 s.)
Frodsham	–	–	–	–	–	–		16	8	–	–	–	24	–		1	Clerk	22 s.	1 s.	27 s.
Lymm	–	–	–	–	–	–		16	5	–	–	–	21	–			(Present Officer	28 s.	1 s. 6 d.	35 s.)
Preston Brook	–	–	–	–	–	–		16	3	–	–	–	19	–		3	Clerks	14 s.	1 s.	21 s.
																3	Clerks	12 s.	6 d.	15 s.
																5	Messengers, at 5 s. a week each.			

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including allowance for working private wire.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Warwick	2	90	2	26	–	16	–	–	–	–	–	–	132
Kineton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Watford	1	41	–	–	–	10	–	26	31	–	–	–	108
King's Langley	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Rickmansworth	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Pinner	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Bushey Heath	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–
Wednesbury	2	68	5	62	–	13	–	–	–	–	8	–	151
Darlaston	–	–	–	–	–	–	*31	–	–	–	–	31	–
Weedon	–	–	–	–	–	–	22	1 *d.*	–	–	–	22	–
Wellingborough	–	–	–	–	–	–	37	22	–	–	–	59	–
Finedon	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Wellington, Salop	–	–	–	–	–	–	47	22	26	–	–	95	–
Broseley	–	–	–	–	–	–	*16	–	–	–	–	16	–
Coalbrook Dale	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Dawley	–	–	–	–	–	–	*19	–	–	–	–	19	–
Iron Bridge	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–
Madeley	–	–	–	–	–	–	16	–	–	–	–	16	–
Much Wenlock	–	–	–	–	–	–	*16	–	–	–	–	16	–
Oakengates	–	–	–	–	–	–	*21	–	–	–	–	21	–
Wellington, Somerset	–	–	–	–	–	–	26	18	–	–	–	44	–
Wells, Norfolk	–	–	1	13	–	42	–	–	–	–	–	–	55
Wells, Somerset	–	–	–	–	–	–	68	18	–	–	–	86	–

* 1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Warwick	2 Clerks 2 Messengers, at 5 *s.* a week each.	14 *s.*	1 *s.*	21 *s.*
Watford	1 Clerk	14 *s.*	1 *s*	21 *s.*
Wednesbury	1 Clerk 1 Ditto – Fixed wages, 12 *s.* a week. 4 Messengers, 5 *s.* a week each. 1 Ditto, 4 *s.* a week.	14 *s.*	1 *s.*	21 *s.*

WELSHPOOL	–	–	–	–	–	–	47	13	–	–	–	60	–								
WELWYN	–	–	–	–	–	–	20	7	–	–	–	27	–								
WEST BROMWICH	3	95	4	52	–	10	–	–	–	–	18	–	175	West Bromwich	1	Clerk	16 *s.*	1 *s.*	20 *s.*		
High Street, R.O.	–	–	–	–	–	–	5	–	–	–	–	5	–		1	Ditto	Fixed wages at 12 *s.*				
Hill Top	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		1	Ditto	Fixed wages at 7 *s.*				
															4	Messengers, at 5 *s.* a week each.					
WESTBURY	–	–	–	–	–	–	26	13	–	–	–	39	–								
WEST HARTLEPOOL	13	629	10	191	–	30	–	–	–	–	35	–	885	West Hartlepool	1	Superintendent	100 *l.*	5 *l.*	130 *l.*		
Seaton Carew	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–		1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*		
															2	Clerks	22 *s.*	1 *s.*	27 *s.*		
WESTON-SUPER-MARE	1	37	1	13	–	31	–	18	–	–	–	–	99		5	Ditto	14 *s.*	1 *s.*	21 *s.*		
Axbridge	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–		2	Ditto	Fixed wages, 12 *s.* a week each.				
Banwell	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–		2	Ditto	Fixed wages, 7 *s.* a week each.				
Cheddar	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–		10	Messengers, at ¾ *d.* a message each.					
Wedmore	–	–	–	–	–	–	*16	2 *d.*	–	–	–	16	–								
WEYBRIDGE STATION	–	–	–	–	–	–	29	13	–	–	–	42	–	Weston-super-Mare	1	Clerk	14 *s.*	1 *s.*	21 *s.*		
Addlestone	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Messenger, at 5 *s.* a week.					
Walton-on-Thames	–	–	–	–	–	–	26	–	–	–	–	26	–								
WEYMOUTH	3	142	3	39	–	20	–	–	–	–	5	–	206	Weymouth	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
Castletown	–	–	–	–	–	–	16	39	–	–	–	55	–		1	Ditto	14 *s.*	1 *s.*	21 *s.*		
Easton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Ditto	12 *s.*	6 *d.*	15 *s.*		
Fortuneswell, Portland	–	–	–	–	–	–	16	actual cost	–	–	–	16	–		3	Messengers, at 5 *s.* a week.					
WHITBY	3	149	7	72	–	23	–	–	–	–	13	–	257	Whitby	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
Robin Hood's Bay	–	–	–	–	–	–	16	1 *d.* and 2 *d.*	–	–	–	16	–		2	Ditto	14 *s.*	1 *s.*	21 *s.*		
															5	Messengers, at 5 *s.* a week each.					
															2	Summer Messengers, at 5 *s.* a week each (1 during four months, and 1 during two months.)					
WHITCHURCH, SALOP	–	–	–	–	–	–	48	13	–	–	–	61	–								
Malpas	–	–	–	–	–	–	*16	–	–	–	–	16	–								
WHITEHAVEN	†4	200	4	67	–	30	–	–	18	–	11	–	326	Whitehaven	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
															2	Ditto	14 *s.*	1 *s.*	21 *s.*		
WICKHAM MARKET	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–		1	Ditto	Fixed wages, 12 *s.* a week.				
Framlingham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Ditto, at 9 *s.* a week. Half-wages of Clerk borne on Postal Establishment (Scale 18 *s.* by 1 *s.* to 25 *s.*)					
Orford	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		4	Messengers, at ¾ *d.* a message each.					
Stradbroke	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–								
WIDNES	2	94	2	26	–	36	–	–	–	–	–	–	156	Widnes	1	Clerk	22 *s.*	1 *s.*	27 *s.*		
															1	Ditto	14 *s.*	1 *s.*	21 *s.*		
															2	Messengers, at 5 *s.* a week each.					

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including allowance for working private wire.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly-provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Wigan	*4	211	6	78	–	20	–	–	–	–	15	–	324	Wigan	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Hindley	–	–	–	–	–	–	16	13	–	–	–	29	–		1 Ditto	22 *s.*	1 *s.*	27 *s.*
Ince	–	–	–	–	–	–	16	3	–	–	–	19	–		2 Ditto	14 *s.*	1 *s.*	21 *s.*
Lower Ince	–	–	–	–	–	–	16	1 *d.* per Message.	–	–	–	16	–		6 Messengers, at 5 *s.* a week each.			
Pemberton	–	–	–	–	–	–	16	3	–	–	–	19	–					
Wigton	–	–	–	–	–	–	20	9	–	–	–	29	–					
Caldbech	–	–	–	–	–	–	8	1 *d.* and 2 *d.*	–	–	–	8	–					
Wimborne	–	–	–	–	–	–	46	13	–	–	–	59	–					
Witchampton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–					
Canford	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–					
Winchester	2	128	4	52	–	15	–	–	–	–	24	–	219	Winchester	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Broughton	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		(Present officer, in receipt of 32 *s.* 6 *d.* a week.)			
Stockbridge	–	–	–	–	–	–	17	2 *d.*	–	–	–	17	–		1 Clerk	14 *s.*	1 *s.*	21 *s.*
Winchfield	–	–	–	–	–	–	–	–	–	–	–	–	–		4 Messengers, at 5 *s.* a week each.			
Hartford Bridge	–	–	–	–	–	–	31	2 *d.*	–	–	–	31	–					
Odiham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–					
Windermere	2	93	–	–	–	15	–	13	–	–	10	–	131	Windermere	2 Clerks	14 *s.*	1 *s.*	21 *s.*
Ambleside	–	–	–	–	–	–	*18	1 *d.* and 2 *d.*	–	–	–	18	–					
Bowness	–	–	–	–	–	–	*16	–	–	–	–	16	–					
Coniston	–	–	–	–	–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–					
Grasmere	–	–	–	–	–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–					
Hawkshead	–	–	–	–	–	–	*16	1 *d.* and 2 *d.*	–	–	–	16	–					
Windsor	3	269	8	109	10	20	–	† 2 *d.*	–	–	12	–	420	Windsor	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Eaton	–	–	–	–	–	–	13	–	–	–	–	13	–		(Present Officer	36 *s.*	2 *s.*	44 *s.*
Winkfield	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2 Clerks	14 *s.*	1 *s.*	21 *s.*
															7 Messengers, at 5 *s.* a week			
															1 Messenger, at 7 *s.* a week.			

(*a*) 1 *d.* a Message, with minimum of

Winslow	–	–	–	–	–	–	31	–	–	–	–	31	–							
Steeple Claydon	–	–	–	–	–	–	*16	–	–	–	–	16	–							
Wirksworth	–	–	–	–	–	–	*39	–	–	–	–	39	–							
Wisbeach	3	163	2	26	–	14	–	–	–	–	15	–	218	Wisbeach	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Long Sutton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2	Clerks	14 *s.*	1 *s.*	21 *s.*
Sutton Bridge	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Upwell	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		2	Messengers, at 5 *s.* a week each.			
Witham	–	–	–	–	–	–	26	13	–	–	–	39	–						
Witney	–	–	–	–	–	–	29	13	–	–	–	42	–						
Woburn	–	–	–	–	–	–	*25	–	–	–	–	25	–						
Wokingham	–	–	1	13	–	23	–	–	–	–	5	–	41						
Sandhurst	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Crowthorne	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Woking Station	–	–	–	–	–	–	*52	–	–	–	–	52	–						
Knapp Hill	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Ripley	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Woking	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Wolverhampton	12	711	13	293	–	40	–	–	–	12	35	–	1,091	Wolverhampton	1	Clerk	100 *l.*	5 *l.*	130 *l.*
Albrighton	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–		1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Willenhall	–	–	–	–	–	–	*16	1 *d.*	–	–	–	16	–		2	Ditto	22 *s.*	1 *s.*	27 *s.*
Womborne	–	–	–	–	–	–	*16	–	–	–	–	16	–		4	Ditto	16 *s.*	1 *s.*	20 *s.*
															2*	Ditto	12 *s.*	6 *d.*	15 *s.*
															1	Ditto	29 *s.* 6 *d.* a week fixed wages.		
Woodbridge	–	–	–	–	–	–	37	13	–	–	–	50	–		1	Ditto	8 *s.* a week fixed wages.		
															13	Messengers	Rate 1 *d.* per message.		
Woodford Green	–	–	–	–	–	–	37	13	–	–	–	50	–						
Buckhurst Hill	–	–	–	–	–	–	31	–	–	–	5	36	–						
Loughton	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Woodford	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Woodstock	–	–	–	–	–	–	*26	1 *d.*	–	–	–	26	–						
Worcester	9	517	7	96	–	35	–	‡ 2 *d.*	–	7	20	–	675	Worcester	1	Clerk	36 *s.*	2 *s.*	44 *s.*
Bromyard	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		2	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Hanley Castle	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		3	Ditto	22 *s.*	1 *s.*	27 *s.*
Kempsey	–	–	–	–	–	–	16	–	–	–	–	16	–		2	Ditto	14 *s.*	1 *s.*	21 *s.*
Upton-on-Severn	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–		1	Learner, at 5 *s.* a week.			
															5	Messengers, at 5 *s.* a week each.			
															2	Ditto at 6 *s.* a week each.			
Workington	2	58	2	29	–	10	–	8	–	–	–	–	105	Workington	1	Clerk	12 *s.*	6 *d.*	15 *s.*
															1	Ditto	10 *s.* fixed wages.		
															2	Messengers	Rate 1 *d.* per message.		

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village. † Allowance to clerk at Cumberland Lodge. ‡ Allowance to the proprietor of the Crown Hotel.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *England* and *Wales*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Worksop	–	–	2	26	–	65	–	13	–	–	–	–	104
Blyth	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Worthing	–	–	–	–	–	–	65	26	–	–	8	99	–
Wotton-under-Edge	–	–	–	–	–	–	21	13	–	–	–	34	–
Wickwar	–	–	–	–	–	–	8	1*d.*, 2*d.*, and 3 *d.*	–	–	–	8	–
Kingscote	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Wragby	–	–	–	–	–	–	*26	–	–	–	–	26	–
Wrexham	1	49	3	50	–	13	–	–	31	–	15	–	158
Brymbo	–	–	–	–	–	–	16	–	–	–	–	16	–
Cefn-y-bedd	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Gresford	–	–	–	–	–	–	8	3	–	–	–	11	–
Wymondham	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–
Yarm	–	–	–	–	–	–	*20	–	–	–	–	20	–
Glaisdale	–	–	–	–	–	–	†19	1 *d.*	–	–	–	19	–
Yarmouth	7	498	7	96	37	40	–	–	–	–	53	–	724
Branch Offices:													
Beach	–	–	–	–	–	–	–	–	–	–	–	–	–
Fish Wharf	–	–	–	–	–	–	–	–	–	–	–	–	–
Martham	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Yeovil	1	70	–	–	–	13	–	18	16	–	–	–	117

1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Wrexham	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, at 7 *s.* a week each, fixed.			
	1	Ditto, at 5*s.* do. do.			
Yarmouth	1	Clerk	36 *s.*	2 *s.*	41 *s.*
	1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2	Ditto	22 *s.*	1 *s.*	27 *s.*
	3	Ditto	14 *s.*	1 *s.*	21 *s.*
	6	Messengers, at 5 *s.* a week each, fixed.			
	1	Ditto, at 7 *s.* do. do.			
Yeovil	1	Clerk	14 *s.*	1 *s.*	21 *s.*
		(Present Officer	22 *s.*	1 *s.*	27 *s.*)
		Allowance for assistance at 6 *s.* a week.			

York	29	1,919	16	297	50	45	–	–	–	20	65	–	2,396
Branch Office:														
Micklegate	–	–	–	–	–	–	–	–	–	–	–	–	–
Boroughbridge	–	–	–	–	–	–	*16	–	–	–	–	16	–
Filey	–	–	–	–	–	–	31	1d. and 2d.	–	–	–	31	–
Gr smont	–	–	–	–	–	–	16	1d. and 2d.	–	–	–	16	–
Helmsby	–	–	–	–	–	–	8	1d. and 2d.	–	–	–	8	–
Helperley	–	–	–	–	–	–	16	1d. and 2d.	–	–	–	16	–
Holme on Spalding Moor	–	–	–	–	–	–	*16	–	–	–	–	16	–
Hovingham	–	–	–	–	–	–	*8	1d. and 2d.	–	–	–	8	–
Hunmanbay	–	–	–	–	–	–	16	1d. and 2d.	–	–	–	16	–
Kirby Moorside	–	–	–	–	–	–	8	1d. and 2d.	–	–	–	8	–
Pocklington	–	–	–	–	–	–	10	1d. and 2d.	–	–	–	10	–
Sherburn	–	–	–	–	–	–	16	1d. and 2d.	–	–	–	16	–
Stamford Bridge	–	–	–	–	–	–	8	1d. and 2d.	–	–	–	8	–
Total	2,873	170,073	2,012	34,971	6,749	7,945	35,320	5,872	1,313	1,429	6,006	41,113	228,568

(1 d. a Message, the minimum of)

York	1	Superintendent	130 *l.*	8 *l.*	170 *l.*
	4	Clerks	36 *s.*	2 *s.*	44 *s.*
	‡4	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	§7	Ditto	22 *s.*	1 *s.*	27 *s.*
	8	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Ditto	10 *s.* a week each, fixed.		
	2	Learners, at 5 *s.* fixed wages.			
	2	Messengers, at 8 *s.* a week each, fixed.			
	14	Docket Messengers, at ¾ *d.*			

‡ Six clerks paid on this class at present. To be reduced as vacancies occur.

§ Five only paid on this class. To be filled up as new appointments are made.

Messengers	34,974	Allowances for Delivery at a fixed rate per Message	5,300
Allowances to Postmasters	7,945		
Ditto	35,320	Allowances for In-door Work and Responsibility at a fixed rate per Message	1,900
Delivery	5,872		
Assistance	1,313	Total Cost of Offices at which the Work is wholly provided for by the Postmaster £.	48,313
Medical Officers	1,429		
Delivery at a fixed rate per Message	5,300		
In-door work, &c., at a fixed rate	1,900		
Incidental Salaries	13,000		
£.	277,126		
Probable Increase	10,000		
Total Salaries £.	287,126		

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

† Including allowance for working private wire.

Sub-Head (G.)—*continued.*

POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN IRELAND, FOR THE YEAR ENDING 31st MARCH 1876.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Abbeyleix							26	8				34						
Ballinakill							16	2 *d.*				16						
Durrow							16	2 *d.*				16						
Antrim							42	9				51						
Arklow							38	23				61						
Armagh	4	225	2	34		25			20		20		321	Armagh	1 Clerk, P. O.	22 *s.*	1 *s.*	27 *s.* p'wk.
Railway Station															3 Clerks, P. O.	14 *s.*	1 *s.*	21 *s.* „
Caledon							16	3 *d.*				16			2 Messengers	—	—	5 *s.* „
Glasslough							16	3 *d.*				16			Allowance for portion of delivery			3 *s.* „
Keady							16	8				24			Allowance to Newry and Armagh Railway Company for Clerk at Railway Station			23 *l.* p'an.
Loughgall							16	3 *d.*				16						
Market Hill							16	8				24						
Rich-Hill							16	3 *d.*				16						
Tynan							16	3 *d.*				16						
Athenry	2	81		10		10					4		105	Athenry	2 Clerks (Females)	14 *s.*	1 *s.*	21 *s.* „
Craughwell							16	3 *d.*				16			Allowance for delivery	—	—	4 *s.* „
Athlone	6	372	2	26		15					6		419	Athlone	1 Clerk, P. O.	100 *l.*	5 *l.*	130 *l.* p'ann.
Great South and Western Railway Station.															1 Ditto, P. O. (Female.)	22 *s.*	1 *s.*	27 *s.* p'wk.
															3 Clerks, P. O. (Female.)	14 *s.*	1 *s.*	21 *s.* „
															1 Clerk, Railway (Female)	14 *s.*	1 *s.*	21 *s.* „
															2 Messengers	—	—	5 *s.* „
Athy	1	51					33	13				46	51	Athy	1 Clerk, Railway (Female.)	14 *s.*	1 *s.*	21 *s.* „
Railway Station															Allowance for delivery	—	—	5 *s.* „
Ballytore							8	3 *d.*				8						
Baltinglass							8	3 *d.*				8						

Bagnalstown	1	43	–	–	–	5	26	9	–	–	8	43	48	Bagnalstown	1	Clerk, Railway (Female.)	14 *s.*	1 *s.*	21*s.* p'wk.
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–						
Leighlin-bridge	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–			Allowance for delivery	–	–	3*s.*6*d.* „
Ballina	1	39	1	13	–	8	–	–	8	–	5	–	73	Ballina	1	Clerk	14 *s.*	1 *s.*	21 *s.* „
Ballinasloe	–	–	–	–	–	–	44	10	–	–	–	54	–		1	Messenger	–	–	5 *s.* „
Ahascragh	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Aughrim	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Castleblakeney	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Eyrecourt	–	–	–	–	–	–	8	3 *d*	–	–	–	8	–						
Mount Bellew Bridge	–	–	–	–	–	–	8	3 *d*	–	–	–	8	–						
Portumna	–	–	–	–	–	–	8	3 *d.*	–		–	8	–						
Ballisodare	–	–	–	–	–	–	26	3 *d.*	–	–	–	26	–						
Collooney	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Ballyhaunis	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Ballymena	2	95	1	21	–	9	–	–	20	–	5	–	150	Ballymena	1	Clerk, P. O.	14 *s.*	1 *s.*	21 *s.* „
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–						
Gracehill	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–		1	Ditto, Railway	14 *s.*	1 *s.*	21 *s.* „
Portglenone	–	–	–	–	–	–	16	8	–	–	–	24	–						
Ballymoney	–	–	–	–	–	–	26	9	–	–	–	35	–		1	Messenger	–	–	5 *s.* „
Aghadowey	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–						
Ballycastle	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–			Allowance for portion of delivery	–		3 *s.* „
Ballymote	–	–	–	–	–	–	29	3 *d.*	–	–	3	32	–						
Aclare	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Tubbercurry	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Ballyragget	–	–	–	–	–	–	26	3 *d.*	–	–	–	26	–						
Castlecomer	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Banagher	–	–	–	–	–	–	26	8 *d.*	–	–	–	34	–						
Cloghan	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Banbridge	1	39	1	13	–	–	37	–	–	–	1	–	90	Banbridge	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Messenger	–	–	5 *s.* „
Loughbrickland	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–						
Bandon	1	43	1	20	–	16	–	–	20	–	20	–	119	Bandon	1	Clerk (Female)	14 *s.*	1 *s.*	21 *s.* „
Ballyneen	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Clonakilty	–	–	–	–	–	–	16	10	–	–	–	26	–		1	Messenger	–	–	5 *s.* „
Drimoleague	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Dunmanway	–	–	–	–	–	–	16	10	–	–	–	26	–			Allowance for portion of delivery	–		2*s.* 6*d.* „
Kilbrittain	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Leap	–	–	–	–	–	–	16	7	–	–	–	23	–			Allowance for Testing Duty	–	–	1*s.* 6*d.* „
Rosscarbery	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Timoleague	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Bantry	–	–	–	–	–	–	29	9	–	–	–	38	–						
Allihies	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						
Castletown Beré	–	–	–	–	–	–	16	5	–	–	–	21	–						
Durrus	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–						
Glengarriff	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–						

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowances to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Belfast P. O.	106	7,035	43	835	83	100	–	–	–	67	44 cleaning 205 fuel and light.		8,369
Waring-street	–	–	–	–	–	–	–	–	–	–	–	–	–
Donegal-square	–	–	–	–	–	–	–	–	–	–	–	–	–
Ulster Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Falls-road	–	–	–	–	–	–	–	–	–	–	–	–	–
Malone-road	–	–	–	–	–	–	5	–	–	–	–	5	–
Mount Pottinger	–	–	–	–	–	–	5	–	–	–	–	5	–
Shankhill-road	–	–	–	–	–	–	5	–	–	–	–	5	–
Cliftonville	–	–	–	–	–	–	5	–	–	–	–	5	–
Ballyclare	–	–	–	–	–	–	16	9	–	–	–	25	–
Bangor	–	–	–	–	–	–	16	8	–	–	–	24	–
Clandeboye	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Coagh	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Comber	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Donaghadee	–	–	–	–	–	–	16	8	–	–	–	24	–
Dunmurry	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Holywood	–	–	–	–	–	–	16	9	–	–	–	25	–
Kilrea	–	–	–	–	–	–	16	8	–	–	–	24	–
Moneymore	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Portrush	1	50	–	12	–	10	–	–	7	–	–	–	79
Portstewart	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Randalstown	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Toome Bridge	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
White Abbey	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Whitehouse	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Cookstown Junction Railway Station.	–	–	–	–	–	–	–	3 *d.*	–	–	–	–	–
Belturbet	–	–	–	–	–	–	25	9	–	–	–	35	–
Ballyconnell	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Bawnboy	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Swanlinbar	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Borris-in-Ossory	3	196	–	–	40	–	8	3 *d.*	–	–	3	–	247
Ballybrophy Railway Station.	–	–	–	–	–	–	–	3 *d.*	–	–	–	–	–
Rathdowney	–	–	–	–	–	–	8	7 *d.*	–	–	–	15	–
Boyle	–	–	–	–	–	–	20	10	–	–	5	35	–

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Belfast	1	Superintendent	180 *l.*	10 *l.*	230 *l.* per ann
	1	Assistant Superintendent.	130 *l.*	8 *l.*	170 *l.* per ann
	2	Assistant Superintendents.	100 *l.*	5 *l.*	130 *l.* „
	10	1st Class Clerks	36 *s.*	2 *s.*	44 *s.* p'wk.
	16	2nd Class Clerks (2 Females.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	24	3rd Class Clerks (2 Females.)	22 *s.*	1 *s.*	27 *s.* „
	52	4th Class Clerks (5 Females.)	14 *s.*	1 *s.*	21 *s.* „
		Allowance to 2 Clerks for Testing Duty, 4 *s.* a wk. each.			
		Allowance to Clerk at Ulster Railway Station, 2 *s.* 6 *d.* a week for overtime.			
	1	Collector	–	–	10 *s.* p'wk.
	7	Ditto	–	–	8 *s.* „
	1	Inspector of Boy Messengers.	22 *s.*	1 *s.*	27 *s.* „
	1	Messenger	–	–	14 *s.* „
	1	Ditto	–	–	5 *s.* „
	32	Ditto, paid from 9 a.m. to 7 p.m. ¾ *d.* per message inside 1 mile, and 1½ *d.* per message over a mile inside 2 miles; over 2 miles and to the extent of the free delivery 2 *d.* per message; and from 7 p.m. to 9 a.m. 1 *d.* per message inside 1 mile; 2 *d.* per message over a mile, and under 2 miles; over 2 miles, and to the extent of the free delivery, 3 *d.* per message.			
		Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this allowance he is to furnish medicines, and such instruments as may be required, estimated at 67 *l.* per annum.			
		One-sixth of salaries and rents at Donegal-square and Waring-street office charged to and provided for on Postal Account.			
Portrush (Sub-office).	1	Clerk (Female)	14 *s.*	1 *s.*	21 *s.* p'wk.
		Allowance for delivery.	–	–	4 *s.* 6 *d.* „
Borris-in-Ossory, at Ballybrophy Railway Station.	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	2	Clerks	14 *s.*	1 *s.*	21 *s.* „

Bray									52	17				69						
Railway Station									—	—				—						
Enniskerry									8	3 *d.*				8						
Buttevant			1	39					20	9			3	32	39	Buttevant (Railway Station.)	1	Clerk	14 *s.*	1 *s.* 21 *s.* „
Doneraile									8	7				15						
Railway Station									—	—				—						
Cahir			1	47					26	12			8	46	47	Cahir	1	Clerk (Railway)	14 *s.*	1 *s.* 21 *s.* „
Railway Station									—	—				—						
Cappoquin									16	2 *d.*			3	19				Allowance for delivery	—	4 *s.* 6 *d.* „
Clogheen									8	2 *d.*				8						
Lismore									16	7				23						
Callan									26	8				34						
Ballingarry									8	3 *d.*				8						
Mullinahone									8	3 *d.*				8						
Carlow			1	59					60	13			8	81	59	Carlow	1	Clerk (Railway) (Female.)	14 *s.*	— 21 *s.* „
Railway Station									—	—				—						
Castledermot									8	3 *d.*				8						
Crettyard									16	3 *d.*				16				Allowance for testing duty	—	1 *s.* 6 *d.* „
Tullow									8	3 *d.*				8				Allowance for delivery	—	5 *s.* „
Carrickfergus									26	9				35						
Carrickmacross									26	8				34						
Carrick-on-Shannon			2	94	—	10	—	13	—	—				—	117	Carrick-on-Shannon	2	Clerks	14 *s.*	1 *s.* 21 *s.* „
Ballyfarnon									8	3 *d.*				8						
Dowra									8	3 *d.*				8				Allowance for delivery	—	4 *s.* „
Drumkeerin									8	3 *d.*				8						
Drumshambo									8	3 *d.*				8						
Drumsna									16	2 *d.* & 3 *d.*				16						
Manorhamilton									8	3 *d.*				8						
Carrick-on-Suir			1	55					20	9			8	37	55	Carrick-on-Suir	1	Clerk (Railway)	14 *s.*	1 *s.* 21 *s.* „
Railway Station									—	—				—				Allowance for delivery	—	3 *s.* 6 *d.* „
Cashel									10	9				19						
Dundrum									8	2 *d.*				8						
Castlebar			2	93	1	12	—	10	—	—				—	115	Castlebar	2	Clerks	14 *s.*	1 *s.* 21 *s.* „
Balla									8	3 *d.*				8			1	Messenger	—	— 4 *s.* 6 *d.* „
Castleblayney									26	12				38						
Crossmaglen									8	3 *d.*				8						
Newtown Hamilton									16	3 *d.*				16						

1 *d.* a message, with minimum of

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5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Castledawson	–	–	–	–	–	–	20	3 *d.*	–	–	–	20	–
Maghera	–	–	–	–	–	–	16	8	–	–	–	24	–
Castlerea	–	–	–	–	–	–	31	13	–	–	–	44	–
Ballaghaderin	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Ballinlough	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Ballymoe	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Cavan	1	55	–	13	–	17	–	–	13	–	10	–	108
Stradone	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Charleville	2	111	–	12	–	10	–	–	–	–	–	–	133
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Drumcollogher	–	–	–	–	–	–	8	5	–	–	–	13	–
Claremorris	–	–	–	–	–	–	26	9	–	–	–	35	–
Ballindine	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Ballinrobe	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Ballyglass	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Cong	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Hollymount	–	–	–	–	–	–	16	3 *d.*	–	–	3	19	–
Clones	2	106	–	13	–	20	–	–	20	–	–	–	159
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Brookborough	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Lisnaskea	–	–	–	–	–	–	16	8	–	–	–	24	–
Newbliss	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Newtown Butler	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Clonmel	3	145	–	21	–	16	–	–	–	–	5	–	187
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Fethard	–	–	–	–	–	–	8	5	–	–	–	13	–
Coleraine	2	96	1	13	–	18	–	–	20	–	–	–	147
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Bushmills	–	–	–	–	–	–	16	8	–	–	–	24	–
Garvagh	–	–	–	–	–	–	16	8	–	–	–	24	–

1*s.* a Message, with minimum of

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Cavan	1 Clerk	14 *s.*	1 *s.*	21 *s.* per week.
	Allowance for delivery	–	–	5 *s.* „
Charleville	1 Clerk (Female)	14 *s.*	1 *s.*	21 *s.* „
	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
	Allowance for testing	–	–	2 *s.* „
	Allowance for delivery	–	–	4*s.* 6*d.* „
Clones	1 Clerk (P. O.)	14 *s.*	1 *s.*	21 *s.* „
	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
	Allowance for delivery	–	–	5 *s.* „
Clonmel	2 Clerks (P. O.)	14 *s.*	1 *s.*	21 *s.* „
	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
	Allowance for delivery	–	–	5 *s.* „
	Allowance for portion of delivery	–	–	3 *s.* „
Coleraine	1 Clerk (P. O.)	14 *s.*	1 *s.*	21 *s.* „
	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
	1 Messenger	–	–	5 *s.* „

Cork	78	4,703	31	618	170	65	–	–	–	51	49	–	5,656
Blackpool Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Glanmire Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Passage West Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Summer Hill Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Butter Market	–	–	–	–	–	–	–	–	–	–	–	–	–
Grand Parade	–	–	–	–	–	–	–	–	–	–	–	–	–
Ballincollig	–	–	–	–	–	–	16	5	–	–	–	21	–
Blackrock	–	–	–	–	–	–	8	2 *d.*	–	–	1	9	–
Blarney	–	–	–	–	–	–	10	2 *d.*	–	–	–	10	–
Carrigaline	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Castlemartyr	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Coachford	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Glanmire	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Innishannon	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Macroom	–	–	–	–	–	–	16	13	–	–	–	29	–
St. Anne's Hill	–	–	–	–	–	–	10	2 *d.*	–	–	–	10	–
Curragh Camp	2	117	–	21	–	10	–	–	–	–	–	–	148
Donegal	1	53	–	9	–	10	–	–	–	–	–	–	72
Ballintra	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Dunkineely	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Killybegs	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Mount Charles	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Downpatrick	3	164	1	13	–	17	–	–	10	–	–	–	204
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Ardglass	–	–	–	–	–	–	16	8	–	–	–	24	–
Killough	–	–	–	–	–	–	16	8	–	–	–	24	–
Portaferry	–	–	–	–	–	–	16	8	–	–	–	24	–
Strangford	–	–	–	–	–	–	16	8	–	–	–	24	–
Drogheda	5	236	3	39	–	25	–	–	20	–	6	–	326
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Dunleer Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Ardee	–	–	–	–	–	–	16	8	–	–	–	24	–
Castlebellingham	–	–	–	–	–	–	16	8	–	–	–	24	–
Collon	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Duleek	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Dunleer	–	–	–	–	–	–	18	3 *d.*	–	–	–	18	–
Slane	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Dromod	6	–	–	–	–	–	26	3 *d.*	–	–	–	26	–
Mohill	–	–	–	–	–	–	10	3 *d.*	–	–	–	10	–
Dublin, Chief Office	286	18,067	135	2,812	190	140	–	–	–	–	–	–	21,109
Branch Offices, viz.:													
Cattle Market	–	–	–	–	–	–	–	–	–	–	–	–	–
College Green	–	–	–	–	–	–	–	–	–	–	–	–	–
Corn Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Custom House	–	–	–	–	–	–	–	–	–	–	–	–	–
Four Courts	–	–	–	–	–	–	–	–	–	–	–	–	–
Grand Canal	–	–	–	–	–	–	–	–	–	–	–	–	–
Exhibition Buildings	–	–	–	–	–	–	–	–	–	–	–	–	–
Shelborne Hotel	–	–	–	–	–	–	–	–	–	–	–	–	–
Vice-regal Lodge	–	–	–	–	–	–	–	–	–	–	–	–	–

1 *d.* a Message, with minimum of

Cork	1	Superintendent	180 *l.*	10 *l.*	230 *l.* p'ann.
	1	Assistant Superintendent.	130 *l.*	8 *l.*	170 *l.* „
	1	Ditto	100 *l.*	5 *l.*	130 *l.* „
	2	Ditto	36 *s.*	2 *s.*	44 *s.* p'week.
	10	1st class Clerks	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	20	2nd „ „	22 *s.*	1 *s.*	27 *s.* „
	43	3rd „ „ (Two Females.)	14 *s.*	1 *s.*	21 *s.* „
		Allowance to two Clerks for Testing duty			4 *s.* „
	1	Messenger	14 *s.*	1 *s.*	21 *s.* „
	2	Messengers	–	–	10 *s.* „
	3	Ditto	–	–	8 *s.* „
	4	Ditto	–	–	7 *s.* 6 *d.*
	8	Messengers	–	–	5 *s.* „
		13 messengers at ½ *d.* per message.			
		Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this allowance he is to furnish medicines and such instruments as may be required, estimated at 51 *l.* per annum.			
Curragh Camp	1	Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.* p'week.
	*1	Ditto	14 *s.*	1 *s.*	21 *s.* „
		Allowance for cleaning office and providing for delivery.			4 *s.* „
		Allowance for second Messenger			4 *s.* „
		* One half of above Clerk's wages charged to Postal Account.			
Donegal	1	Clerk (female)	14 *s.*	1 *s.*	21 *s.* p'week.
		Allowance for delivery		–	3 *s.* 6 *d.*
Downpatrick	1	Clerk	22 *s.*	1 *s.*	27 *s.* „
	2	Clerks	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „
Drogheda	1	Clerk	22 *s.*	1 *s.*	27 *s.* „
	4	Clerks (one at Railway).	14 *s.*	1 *s.*	21 *s.* „
	3	Messengers	–	–	5 *s.* „
Dublin	1	Superintendent	240 *l.*	10 *l.*	280 *l.* p'ann.
	1	Assistant Superintendent.	180 *l.*	10 *l.*	230 *l.* „
	5	Clerks in charge	130 *l.*	8 *l.*	170 *l.* „
	22	1st class Clerks	36 *s.*	2 *s.*	44 *s.* p'week.
	42	2nd „ „ (3 females.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	66	3rd class Clerks (23 females.)	22 *s.*	1 *s.*	27 *s.* „
	149	4th class Clerks (111 females.)	14 *s.*	1 *s.*	21 *s.* „
		Allowance each to two Postal Clerks			20 *l.* p'ann.
	1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.* p'week.
	5	Assistant ditto	14 *s.*	1 *s.*	21 *s.* „
	4	Collectors	–	–	10 *s.* „
	18	Messengers	–	–	8 *s.* „
	16	Ditto	–	–	7 *s.* „
	21	Ditto	–	–	5 *s.* „
		Allowance to Clerks for working newspaper wires 10 *s.* per week.			
		Allowance to four Clerks for Testing duty 4 *s.* „			
		Allowance to 11 docket Messengers for night duty 8 *s.* per week each (after 12 months' service 9 *s* a week).			
		Ditto 6 ditto 3 *s.* a week each.			

70 Messengers paid ¾ *d.* per message within City boundary, 1½ *d.* beyond City boundary, not beyond one mile 3 *d.* per message, beyond one mile, but not beyond two miles, 4½ *d.* per message beyond two miles.

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Dublin—*continued*.													
Railway Stations, viz.:													
Amiens-street													
Broadstone													
Harcourt-street													
King's Bridge													
North Wall													
Westland-row													
Ball's Bridge													
Camden-street							20					20	
Clontarf								1 *d.* a message.					
Lower Baggot-street							8					8	
Lower Dorset-street							5					5	
Nassau-street							13					13	
Ranelagh							13					13	
Rathmines							13					13	
Sandymount							20					20	
Sir John Rogerson's Quay													5
Balbriggan P. O.					5								15
Railway Station							16	8				24	
Blackrock											10		
Blessington							16	13				29	
Booterstown							8	3 *d.*				8	
Celbridge							8	3 *d.*				8	
Chapelizod							8	3 *d.*				8	
Clonee							8	3 *d.*				8	
Drumcondra							16	3 *d.*				16	
Dundrum							8	3 *d.*				8	
Glasnevin							16	3 *d.*				16	
Great Brunswick-street							8	3 *d.*				8	
Howth							5					5	
Harcourt-road							16	16				32	
Inchicore P. O.							20					20	
Railway Station													
Leixlip													
Lucan							8	3 *d.*				8	
Malahide							8	3 *d.*				8	
Maynooth							8	3 *d.*				8	
Monkstown							8	3 *d.*				8	
Rathcoole						7		13					20
Rathfarnham							16	3 *d.*				16	
Rush							16	3 *d.*				16	
Skerries							8	3 *d.*				8	
Straffan Station							16	8				24	
Swords							8	7				15	
Tallaght							8	3 *d.*				8	
							16	3 *d.*				16	

1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.	
Dublin—*continued*.						
Inchicore, Sub-Office.	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	per week.
Monkstown, Sub-Office.	1	*Clerk	14 *s.*	1 *s.*	21 *s.*	„

* Half of wages charged to Postal Account.

Dundalk	3	151	4	52	–	35	–	–	20	–	11	–	269	Dundalk	1	Clerk (P. O.)	22 *s.*	1 *s.*	27 *s.*	,,
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		2	Clerks (P. O.) (One female.)	14 *s.*	1 *s.*	21 *s.*	,,
Blackrock	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Forkhill	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Louth	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–		4	Messengers	–	–	5 *s.*	,,
Dungannon	2	93	1	13	–	10	–	–	13	–	4	–	133	Dungannon	1	Clerk (P. O.)	14 *s.*	1 *s.*	21 *s.*	,,
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	,,
Coalisland	–	–	–	–	–	–	15	8	–	–	–	24	–		1	Messenger	–	–	5 *s.*	,,
Cookstown	–	–	–	–	–	–	20	10	–	–	–	30	–							
Pomeroy	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Stewartstown	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Donaghmore	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Dungarvan	1	38	1	13	–	10	–	–	–	–	–	–	61	Dungarvan	1	Clerk (Female)	14 *s.*	1 *s.*	21 *s.*	,,
															1	Messenger	–	–	5 *s.*	,,
Edgeworthstown	–	–	–	–	–	–	20	3 *d.*	–	–	–	20	–							
Enfield	–	–	–	–	–	–	26	3 *d.*	–	–	–	26	–							
Edenderry	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Ennis	4	172	2	26	–	20	–	–	–	–	9	–	227	Ennis	1	Clerk (P. O.) (Female).	22 *s.*	1 *s.*	27 *s.*	,,
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–							
Corofin	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Clerk (P. O.) (Female).	14 *s.*	1 *s.*	21 *s.*	,,
Kildysart	–	–	–	–	–	–	8	5	–	–	–	13	–							
Lisdoonvarna	–	–	–	–	–	–	8	7	–	–	–	15	–							
Miltown Malbay	–	–	–	–	–	–	8	5	–	–	–	13	–		1	Clerk (P. O.) (Female).	12 *s.*	6 *d.*	15 *s.*	,,
Enniscorthy	–	–	–	–	–	–	33	13	–	–	–	46	–		1	Ditto (Railway) (Female).	12 *s.*	6 *d.*	15 *s.*	,,
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–							
															2	Messengers	–	–	5 *s.*	,,
Enniskillen	4	216	1	26	–	30	–	–	20	–	–	–	292	Enniskillen	1	Clerk	22 *s.*	1 *s.*	27 *s.*	,,
Blacklion	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–		3	Clerks	14 *s.*	1 *s.*	21 *s.*	,,
Derrygonnelly	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–		1	Messenger	–	–	5 *s.*	,,
Florencecourt	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Kiltyclogher	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Lisbellaw	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–			Allowance to provide for extra duty in delivery.			5 *s.*	,,
Tempo	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Ennistimon	–	–	–	–	–	–	26	7	–	–	–	33	–							
Lahinch	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Fermoy	2	98	1	13	–	14	–	–	20	–	10	–	155	Fermoy	1	Clerk (P. O.)	14 *s.*	1 *s.*	21 *s.*	,,
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Ditto (Railway) (Female).	14 *s.*	1 *s.*	21 *s.*	,,
Rathcormack	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
															1	Messenger	–	–	5 *s.*	,,
Ferns	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–							
Camolin	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Newtown Barry	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Foxford	–	–	–	–	–	–	20	3 *d.*	–	–	–	29	–							

1 *d.* a Message, with minimum of

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5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Frenchpark	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Elphin	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Strokestown	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Galway	4	207	3	39	–	15	–	–	–	–	18	–	279	Galway	1 Clerk	22 *s.*	1 *s.*	27 *s.* per week
Clifden	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–		3 Ditto	14 *s.*	1 *s.*	21 *s.* „
Letterfrack	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–		3 Messengers	–	–	5 *s.* „
Oughterard	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Roundstone	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Gorey	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–					
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–					
Ballycanew	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Carnew	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–					
Greystones	–	–	–	–	–	–	26	3 *d.*	–	–	–	26	–					
Annamoe	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Delgany	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–					
Newtown Mount Kennedy	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–					
Kells	–	–	–	–	–	–	26	9	–	–	–	35	–					
Athboy	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–					
Bailieborough	–	–	–	–	–	–	8	8	–	–	–	16	–					
Kingscourt	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Moynalty	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Trim	–	–	–	–	–	–	16	9	–	–	–	25	–					
Kilcock	–	–	–	–	–	–	20	3 *d.*	–	–	–	20	–					
Kildare	2	110	–	–	–	–	26	9	–	–	–	–	145	Kildare	2 Clerks (Railway)	14 *s.*	1 *s.*	21 *s.* „
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		Allowance for delivery	–	–	3 *s.* 6 *d.* „
Rathangan	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Kilkenny	4	222	2	26	–	17	–	–	–	–	5	–	270	Kilkenny	1 Clerk (P. O.)	22 *s.*	1 *s.*	27 *s.* „
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		2 Ditto (1 Female)	14 *s.*	1 *s.*	21 *s.* „
Borris	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–		1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
Goresbridge	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–		2 Messengers	–	–	5 *s.* „
Gowran	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					

1 *d.* a Message, with minimum of

KILLARNEY	3	201	1	17	–	20		–	–	–	–	15	–	253	Killarney	1	Clerk (P. O.)	28 *s.*	1 *s.* 6 *d.*	35 *s.*	„
Victoria Hotel	–	–	–	–	–	–		–	–	–	–	–	–	–		1	Ditto	14 *s.*	1 *s.*	21 *s.*	„
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–							
Cahirciveen	–	–	–	–	–	–		8	5	–	–	–	13	–		1	Clerk (Railway) (Female.)	14 *s.*	1 *s.*	21 *s.*	„
Castleisland	–	–	–	–	–	–		8	8	–	–	–	16	–							
Glenbegh	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–							
Kenmare	–	–	–	–	–	–		8	10	–	–	–	18	–							
Killorglin	–	–	–	–	–	–		10	5	–	–	–	15	–		1	Messenger	–	–	5 *s.*	„
Sneem	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–							
Valentia	–	–	–	–	–	–		–	3 *d.*	–	–	–	–	–			Allowance for assistance in delivery during summer season.			4 *s.*	„
KILLUCAN	–	–	–	–	–	–		20	7	–	–	–	27	–							
Delvin	–	–	–	–	–	–		16	3 *d.*	–	–	–	16	–							
Tyrrelspass	–	–	–	–	–	–		8	3 *d.*	–	–	–	8	–	Valentia (Sub Office).	1	Clerk (Female.)	14 *s.*	1 *s.*	21 *s.*	„
KILMALLOCK	1	46	–	–	–	–		26	9	–	–	–	35	40							
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–							
Bruff	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–							
Hospital	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–							
Kilfinane	–	–	–	–	–	–		8	1 *d.*	–	–	–	8	–	Kilmallock	1	Clerk (Railway) (Female.)	14 *s.*	1 *s.*	21 *s.*	„
Knocklong	1	44	–	–	–	4		–	2 *d.*	–	–	–	–	48							
KILRUSH	–	–	–	–	–	–		20	13	–	–	–	33	–							
Carrigaholt	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–							
Kilkee	–	–	–	–	–	–		22	2 *d.*	–	–	–	22	–	Knocklong (Sub Office.)	1	Clerk	14 *s.*	1 *s.*	21 *s.*	„
KINGSTOWN	2	110	2	39	–	18		–	–	–	–	10	–	177							
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–							
Dalkey	–	–	–	–	–	–		16	3 *d.*	–	–	3	19	–							
Killiney	–	–	–	–	–	–		8	3 *d.*	–	–	–	8	–	Kingstown	2	Clerks (P. O.) (Females.)	14 *s.*	1 *s.*	21 *s.*	„
Stoneview	–	–	–	–	–	–		8	–	–	–	–	8	–							
KINSALE	–	–	–	–	–	–		26	22	9	–	–	57	–							
																3	Messengers	–	–	5 *s.*	„
LARNE	–	–	–	–	–	–		26	10		–	–	36	–							
Cushendall	–	–	–	–	–	–		16	8	–	–	–	24	–							
Glenarm	–	–	–	–	–	–		16	8	–	–	–	24	–							
LETTERKENNY	–	–	–	–	–	–		26	9	–	–	–	35	–	Limerick	1	Superintendent	100 *l.*	5 *l.*	130 *l.* per ann.	
Dunfanaghy	–	–	–	–	–	–		16	8	–	–	–	24	–							
Milford	–	–	–	–	–	–		16	3 *d.*	–	–	–	16	–		1	Instructor, &c.	100 *l.*	5 *l.*	130 *l.*	„
Ramelton	–	–	–	–	–	–		16	8	–	–	–	24	–							
Rathmullen	–	–	–	–	–	–		16	3 *d.*	–	–	–	16	–		3	Clerks (P. O.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* per week	
LIMERICK	38	2,158	9	138	63	50		–	–	–	19	15	–	2,443		9	Clerks (P. O.)	22 *s.*	1 *s.*	27 *s.*	„
George-street	–	*	–	–	–	–		–	–	–	–	–	–	–							
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–		19	Ditto	14 *s.*	1 *s.*	21 *s.*	„
Junction	–	–	–	–	–	–		–	–	–	–	–	–	–							
Birdhill Station	–	–	–	–	–	–		–	3 *d.*	–	–	–	–	–		3	Clerks (Railway Stations). (Females.)	14 *s.*	1 *s.*	21 *s.*	„
Ballingrane Junction	–	–	–	–	–	–		–	6 *d.*	–	–	–	–	–							
Abbeyfeale	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–							
Adare	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–							
Askeaton	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–		1	Messenger	–	–	8 *s.*	
Ballingarry	–	–	–	–	–	–		16	9	–	–	–	25	–							
Ballybunion	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–		8	Messengers	–	–	5 *s.*	„
Castleconnell	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–							
Clarina	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–			Medical Officer, 8 *s.* 6 *d.* per annum for each member of the force under his care. For this Allowance he is to furnish medicines and such instruments as may be required, estimated at 19 *l.* per annum.				
Croom	–	–	–	–	–	–		16	2 *d.*	–	–	–	16	–							
Foynes	–	–	–	–	–	–		22	8	–	–	–	30	–							
Glin	–	–	–	–	–	–		16	8	–	–	–	24	–							

1 *d.* a Message, with minimum of

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* £. 25 (portion of Clerks' Salaries at George-street Office) charged to Postal Account, and provided for under Sub-Head (C).

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued.*

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Limerick—*continued.*		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Killaloe							22	5			2	29						
Listowel							16	8				24						
Newcastle, West							25	8				33						
Newmarket-on-Fergus							8	2 *d.*				8						
Newport (Tipperary)							16	2 *d.*				16						
Pallaskenry							16	2 *d.*				16						
Rathkeale							16	8				24						
Scariff							16	2 *d.*				16						
Tarbert							16	5				21						
Tulla							8	2 *d.*				8						
Limerick	1	55	2	26	–	–	26	12	–	–	9	47	81	Lisburn	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* per week.
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		2 Messengers	–	–	5 *s.* per week.
Ballynahinch							16	8				24						
Crossgar							16	3 *d.*				16						
Dromore							16	8				24						
Hillsborough							16	8				24						
Killyleigh							16	8				24						
Saintfield							16	3 *d.*				16						
Londonderry	23	1,935	8	104	20	50	–	–	–	–	61	–	1,470	Londonderry	1 Superintendent	130 *l.*	8 *l.*	170 *l.* per annum.
Foyle Street															1 Clerk (P.O.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* p' wk.
Foyle Road Railway Station															2 Clerks (P.O.)	22 *s.*	1 *s.*	27 *s.* „
Waterside Railway Station															18 Ditto	14 *s.*	1 *s.*	21 *s.* „
Waterside R.O.							13	–				13			1 Clerk (Foyle Street B.O.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
Buncrana							16	10				26			8 Messengers	–	–	5 *s.* „
Carndonagh							16	3 *d.*				16			Allowance to one Clerk for sleeping in the Office.			2 *s.* 6 *d.* „
Clady							16	3 *d.*				16						
Dungiven							16	3 *d.*				16						
Magilligan							8	3 *d.*				8						
Malin							16	2 *d.*				16						
Moville	1	70	–	9	–	8	–	–	–	–	–	–	87	Moville (Sub-Office)	1 Clerk	22 *s.*	1 *s.*	27 *s.* „
															Allowance for delivery	–	–	3 *s.* 6 *d.* „
Longford	–	–	–	–	–	–	31	12	–	–	–	43	–					
Drumlish	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					
Newtown Forbes	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–					

1 *d.* a Message, with minimum of

Woodford	–	–	–	–	–	–	20	9	–	–	–	29	–							
							8	3 *d.*	–	–	–	8	–							
Lurgan	1	53	1	13	–	–	26	–	–	–	–	26	63	Lurgan	1	Clerk (Railway: Female).	14 *s.*	1 *s.*	21 *s.* p'wk.	
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–							
Crumlin	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Moira	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–		1	Messenger	–	–	5 *s.*	„
Magherafelt	–	–	–	–	–	–	26	9	–	–	–	35	–							
Draperstown	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Tubbermore	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Mallow	6	319	1	16	–	30	–	–	–	–	26	–	391	Mallow	1	Clerk (P.O.)	28 *s.*	1 *s.* 6 *d.*	35 *s.*	„
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		4	Clerks (P.O.)	14 *s.*	1 *s.*	21 *s.*	„
Millstreet Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–							
Castletown-Roche	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Clerk (Millstreet Railway Station).	12 *s.*	6 *d.*	15 *s.*	„
Kanturk	–	–	–	–	–	–	16	9	–	–	–	25	–							
Kildorrery	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Kilworth	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Millstreet	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Messenger	–	–	6 *s.*	„
Mitchelstown	–	–	–	–	–	–	8	9	–	–	–	17	–							
Newmarket	–	–	–	–	–	–	16	5	–	–	–	21	–							
Maryborough	3	137	1	12	–	10	–	–	–	–	5	–	164	Maryborough	2	Clerks (P.O.; Females).	14 *s.*	1 *s.*	21 *s.*	„
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Clerk (Railway; Female).	14 *s.*	1 *s.*	21 *s.*	„
Stradbally	–	–	–	–	–	–	8	5	–	–	–	13	–		1	Messenger	–	–	4 *s.* 6 *d.*	„
Midleton	2	91	1	13	–	10	–	–	–	–	–	–	114	Midleton	1	Clerk (P.O.)	14 *s.*	1 *s.*	21 *s.*	„
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	„
Ballinacurra	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Messenger	–	–	5 *s.*	„
Cloyne	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Roche's Point	1	91	2	46	–	–	–	–	–	–	7	–	144	Roche's Point (Sub-Office).	1	*Clerk	14 *s.*	1 *s.*	21 *s.*	„
Whitegate	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Messenger	–	–	5 *s.*	„
Moate	1	51	–	–	–	–	20	2 *d.*	–	–	–	20	51		* Present Clerk paid above the maximum.					
Clara Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–			Allowance for cleaning office		–	2 *s.* 6 *d.*	„
Clara	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–		1	Watch m a	–	–	12 *s.* 6 *d.*	„
Monaghan	2	93	1	21	–	10	–	–	20	–	–	–	144	Moate: Clara (Railway Station).	1	Clerk (Female)	14 *s.*	1 *s.*	21 *s.*	„
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–							
Ballybay	–	–	–	–	–	–	18	8	–	–	–	26	–	Monaghan	1	Clerk (P.O.)	14 *s.*	1 *s.*	21 *s.*	„
Cootehill	–	–	–	–	–	–	16	8	–	–	–	24	–		1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	„
															1	Messenger	–	–	5 *s.*	„
Monasterevan	–	–	–	–	–	–	22	8	–	–	–	30	–			Allowance for portion of delivery			3 *s.*	„
Mountrath	–	–	–	–	–	–	20	7	–	–	–	27	–							
Moy	–	–	–	–	–	–	23	3 *d.*	–	–	–	23	–							

1 *d.* a Message, with minimum of

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village, the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Mullingar	4	212	1	21	–	15	–	–	–	–	–	–	248
Ballymahon	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Ballynacargy	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Kilbeggan	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Naa	1	55	–	–	–	–	33	13	–	–	–	46	55
Sallins Railway Station	–	–	–	–	–	–	–	3 *d.*	–	–	–	–	–
Navan	–	–	–	–	–	–	26	10	–	–	–	36	–
Dunshaughlin	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Nenagh	1	43	–	–	–	–	20	8	–	–	1	28	44
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Newbridge	2	93	1	13	–	8	–	–	8	–	–	–	122
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Dunlavin	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Kilcullen	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
New Ross	1	47	1	13	–	10	–	–	26	–	–	–	96
Taghmon	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Newry	5	264	4	52	–	31	–	–	20	–	14	–	381
Bessbrook	–	–	–	–	–	–	16	8	–	–	–	24	–
Castlewellan	–	–	–	–	–	–	16	8	–	–	–	24	–
Clough	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Dundrum	–	–	–	–	–	–	16	8	–	–	–	24	–
Flurrybridge	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Kilkeel	–	–	–	–	–	–	16	8	–	–	–	24	–
Newcastle	–	–	–	–	–	–	16	9	–	–	–	25	–
Poyntzpass	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Rathfriland	–	–	–	–	–	–	16	8	–	–	–	24	–
Rosstrevor	–	–	–	–	–	–	16	8	–	–	–	24	–
Warrenpoint	–	–	–	–	–	–	16	10	–	–	–	26	–
Newtownards	–	–	–	–	–	–	26	10	–	–	–	36	–
Ballywalter	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Grey-Abbey	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–
Kircubbin	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–

1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
Mullingar	1 Clerk (Female.)	22 *s.*	1 *s.*	27 *s.* p' wk.
	3 Clerks (Females.)	14 *s.*	1 *s.*	21 *s.* „
	1 Messenger	–	–	5 *s.* „
	Allowance for portion of delivery			3 *s.* „
Naas	1 Clerk (Sallins Railway Station).	14 *s.*	1 *s.*	21 *s.* „
	Allowance to Postmaster for Naas delivery			5 *s.* „
Nenagh	1 Clerk (Railway; Female.)	14 *s.*	1 *s.*	21 *s.* „
	Allowance to Postmaster for delivery			3 *s.* „
Newbridge	1 Clerk (P.O.)	14 *s.*	1 *s.*	21 *s.* „
	1 Clerk (Railway)	14 *s.*	1 *s.*	21 *s.* „
	1 Messenger	–	–	5 *s.* „
New Ross	1 Clerk	14 *s.*	1 *s.*	21 *s.* „
	1 Messenger	–	–	5 *s.* „
Newry	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.* „
	4 Clerks	14 *s.*	1 *s.*	21 *s.* „
	4 Messengers	–	–	5 *s.* „

Newtown Limavady	–	–	–	–	–	–	1d. a Message, with minimum of	26	9	–	–	–	35	–						
Newtown Stewart	–	–	–	–	–	–		26	3 d.	–	–	–	26	–						
Drumquin	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Omagh	3	160	1	21	–	25		–	–	10	–	8	–	224	Omagh	2	Clerks (P.O.) (One Female)	14 s.	1 s.	21s. p' wk.
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–						
Bundoran Junction	–	–	–	–	–	–		–	3 d.	–	–	–	–	–		1	Clerk (Railway.)	14 s.	1 s.	21 s „
Ballyshannon	–	–	–	–	–	–		16	9	–	–	–	25	–		1	Messenger –	–	–	5 s. „
Belleek	–	–	–	–	–	–		16	8	–	–	–	24	–			Allowance for portion of delivery – –			3 s. „
Beragh	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Bundoran	–	–	–	–	–	–		16	8	–	–	–	24	–						
Dromore	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Fintona	–	–	–	–	–	–		16	8	–	–	–	24	–						
Irvinestown	–	–	–	–	–	–		16	8	–	–	–	24	–						
Kesh	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Pettigo	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Trillick	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Oranmore	–	–	–	–	–	–		20	3 d.	–	–	–	20	–						
Ardrahan	–	–	–	–	–	–		16	7	–	–	–	23	–						
Ballyvaughan	–	–	–	–	–	–		8	3 d.	–	–	–	8	–						
Gort	–	–	–	–	–	–		22	3 d.	–	–	–	22	–						
Kinvara	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Ovoca	–	–	–	–	–	–		26	3 d.	–	–	–	26	–						
Pallasgreen	–	–	–	–	–	–		8	3 d.	–	–	–	8	–						
Cahirconlish	–	–	–	–	–	–		8	2 d.	–	–	–	8	–						
Cappamore	–	–	–	–	–	–		8	2 d.	–	–	–	8	–						
Parsonstown	1	46	–	–	–	–		26	13	–	–	–	39	46	Parsonstown	1	Clerk (Railway) (Female.)	14 s.	1 s.	21s. p' wk.
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–			Allowance to Postmaster for delivery –			5 s. „
Kinnetty	–	–	–	–	–	–		8	1 d.	–	–	–	8	–						
Piltown	1	42	–	–	–	–		20	3 d.	–	–	–	20	42	Piltown	1	Clerk (Fiddown Railway Station)	14 s.	1 s.	21 s. „
Fiddown Railway Station	–	–	–	–	–	–		–	3 d.	–	–	–	–	–						
Bonmahon	–	–	–	–	–	–		16	2 d.	–	–	–	16	–	Portlaw Sub-Office	1	Clerk – –	14 s.	1 s.	21 s. „
Kilmacthomas	–	–	–	–	–	–		16	2 d.	–	–	–	16	–						
Portlaw	1	42	–	–	–	4		–	8	–	–	–	–	54						
Portadown	6	384	1	18	–	25		–	–	–	–	–	–	427	Portadown	1	Clerk (for special duties).	100 l.	5 l.	130 l. per annum.
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–		1	Clerk – –	22 s.	1 s.	27 s. p' wk.
Aughnacloy	–	–	–	–	–	–		16	8	–	–	–	24	–		2	Clerks – –	14 s.	1 s.	21 s. „
Ballygawley	–	–	–	–	–	–		16	3 d.	–	–	–	16	–		2	Clerks (Railway)	14 s.	1 s.	21 s. „
Clogher	–	–	–	–	–	–		16	8	–	–	–	24	–		1	Messenger –	–	–	5 s. „
Emyvale	–	–	–	–	–	–		16	3 d.	–	–	–	16	–						
Fivemiletown	–	–	–	–	–	–		16	3 d.	–	–	–	16	–			Allowance for portion of delivery – –			2 s. „
Gilford	–	–	–	–	–	–		16	9	–	–	–	25	–						
Tandragee	–	–	–	–	–	–		16	8	–	–	–	24	–						

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5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Portarlington	4	205	–	9	–	15		–	–	–	5	–	234
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–
Mountmellick	–	–	–	–	–	–		16	8 *d.*	–	–	24	–
Queenstown	11	678	5	65	125	35		–	–	–	13	–	916
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–
Rathdrum	–	–	–	–	–	–		20	3 *d.*	–	–	20	–
Tinahely	–	–	–	–	–	–		8	3 *d.*	–	–	8	–
Roscommon	–	–	–	–	–	–		24	2 *d.*	–	3	27	–
Roscrea	1	51	–	–	–	–		33	9	–	–	42	51
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–
Borrisokane	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Cloughjordan	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Moneygall	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Shinrone	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Skibbereen	1	46	2	89	10	15		–	–	13	–	–	173
Ballydehob	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Crookhaven	1	65	–	10	15	–		–	3 *d.*	–	–	–	90
Schull	–	–	–	–	–	–		16	2 *d.*	–	–	16	–
Sligo	3	143	3	39	–	15		–	–	–	–	–	197
Strabane	1	55	–	13	–	20		–	–	20	–	10	118
Castlederg	–	–	–	–	–	–		8	8	–	–	–	–
Castlefin	–	–	–	–	–	–		8	3 *d.*	–	–	16	–
Raphoe	–	–	–	–	–	–		16	3 *d.*	–	–	8	–
Stranorlar	–	–	–	–	–	–		16	8	–	–	16	–
Sion Mills Railway Station	–	–	–	–	–	–		–	2 *d.*			24	–
Swinford	–	–	–	–	–	–		20	9	–	–	29	–
Tallow	–	–	–	–	–			20	3 *d.*	–	–	20	–
Templemore	1	46	–	–	–	–		20	10	–	–	–	30	46
Railway Station	–	–	–	–	–	–		–	–	–	–	–	–	–
Borrisoleigh	–	–	–	–	–	–		16	2 *d.*	–	–	2	18	–

1 *d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
Portarlington	1	Clerk, P.O. (Female.)	14 *s.*	1 *s.*	21*s.* p'wk.
	1	Clerk	22 *s.*	1 *s.*	27 *s.* „
	2	Clerks, Railway	14 *s.*	1 *s.*	21 *s.* „
		Allowance for delivery	–	–	3*s.* 6*d.* „
Queenstown	1	Superintendent	100 *l.*	5 *l.*	130*l.* p'ann.
	1	Clerk, P.O.	28 *s.*	1 *s.* 6 *d.*	35 *s.* p'wk.
	3	Clerks, P.O.	22 *s.*	1 *s.*	27 *s.* „
	5	Ditto, P.O.	14 *s.*	1 *s.*	21 *s.* „
	1	Clerk, Railway (Female.)	14 *s.*	1 *s.*	21 *s.* „
	5	Messengers	–	–	5 *s.* „
Roscrea	1	Clerk, Railway (Female).	14 *s.*	1 *s.*	21 *s.* „
		Allowance to Postmaster for delivery			3*s.* 6*d.*
Skibbereen	1	Clerk	14 *s.*	1 *s.*	21 *s.* „
	2	Watchmen at "Brow Head"		–	15 *s.* „
		Allowance for delivery		–	4 *s.* „
Crookhaven, Sub-office.	1	Clerk (Present Clerk paid about maximum.)	14 *s.*	1 *s.*	21 *s.* „
		Allowance for watching premises			4 *s.* „
Sligo	1	Clerk	22 *s.*	1 *s.*	27 *s.* „
	2	Ditto	14 *s.*	1 *s.*	21 *s.* „
	3	Messengers	–	–	5 *s.* „
Strabane	1	Clerk	14 *s.*	1 *s.*	21 *s.* „
		Allowance for delivery		–	5 *s.* „
Templemore	1	Clerk, Railway (Female).	14 *s.*	1 *s.*	21 *s.* „
		Allowance for delivery		–	4 *s.* „

Thomastown	–	–	–	–	–	–	26	3 *d.*	–	–	–	26	–							
Graigue	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Inistiogue	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Stoneyford	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Thurles	3	143	–	10	–	10	–	–	–	–	–	–	163	Thurles	2	Clerks	14 *s.*	1 *s.*	21 *s.*	„
															1	Clerk, Railway	14 *s.*	1 *s.*	21 *s.*	„
Freshford	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–							
Johnstown	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			Allowance to Postmaster for delivery			4 *s.*	„
Killenaule	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Tipperary	6	353	1	13	–	10	–	–	–	–	–	–	376	Tipperary	1	Clerk, P.O.	14 *s.*	1 *s.*	21 *s.*	„
															1	Ditto, Railway	14 *s.*	1 *s.*	21 *s.*	„
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Ditto, Limerick Junction.	28 *s.*	1 *s.* 6 *d.*	35 *s.*	„
Limerick Junction Railway Station.	–	–	–	–	20	–	–	–	–	–	–	–	20		3	Clerks, ditto	14 *s.*	1 *s.*	21 *s.*	„
																Allowance to one clerk at Limerick Junction for "testing" duty and "overtime"			7 *s.*	„
Tralee	3	143	2	26	–	16	–	–	–	–	45	–	230	Tralee	1	Messenger	–	–	5 *s.*	„
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		1	Clerk, P.O.	22 *s.*	1 *s.*	27 *s.*	„
Ardfert	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		1	Clerk, ditto	14 *s.*	1 *s.*	21 *s.*	„
Dingle	–	–	–	–	–	–	16	13	–	–	–	29	–		1	Clerk, Railway (Female.)	14 *s.*	1 *s.*	21 *s.*	„
Tuam	–	–	–	–	–	–	52	12	–	–	–	64	–		2	Messengers	–	–	5 *s.*	„
Dunmore	–	–	–	–	–	–	16	3 *d.*	–	–	–	16	–							
Headford	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Tullamore	1	55	–	–	–	–	26	8	–	–	–	34	55							
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–	Tullamore	1	Clerk (Railway)	14 *s.*	1 *s.*	21 *s.*	„
Frankford	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–			Allowance to Postmaster for delivery			3 *s.*	„
Philipstown	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Virginia	–	–	–	–	–	–	26	3 *d.*	–	–	–	26	–							
Ballyjamesduff	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Mount Nugent	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–							
Oldcastle	–	–	–	–	–	–	16	8	–	–	–	24	–							
Waterford	27	1,514	9	138	102	45	–	–	–	–	18	–	1,817							
The Mall	–	–	–	–	–	–	–	–	–	–	–	–	–	Waterford	1	Superintendent	100 *l.*	5 *l.*	130 per annum.	
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–		2	Clerks (P.O.)	28 *s.*	1 *s.* 6 *d.*	35 *s.* p' wk.	
Ballybricken	–	–	–	–	–	–	–	–	–	–	–	–	–		9	Ditto (P.O.)	22 *s.*	1 *s.*	27 *s.*	„
Arthurstown	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–			(One at Ballybricken B.O.)				
Duncannon	–	–	–	–	–	–	25	2 *d.*	–	–	–	25	–		15	Clerks (P.O. and 2 for Railway Stations).	14 *s.*	1 *s.*	21 *s.*	„
Dunmore, East	–	–	–	–	–	–	16	5	–	–	–	21	–		1	Messenger	–	–	10 *s.*	„
Fethard	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1	Ditto	–	–	8 *s.*	„
Passage, East	–	–	–	–	–	–	16	8	–	–	5	29	–		7	Ditto	–	–	5 *s.*	„
Tramore	–	–	–	–	–	–	16	8	–	–	–	24	–							
Westport	–	–	–	–	–	–	31	13	–	–	–	44	–							
Newport Pratt	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Ireland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Wexford	2	102	2	26	–	10	–	–	–	–	10	–	148
Wicklow	–	–	–	–	–	–	56	10	–	–	–	66	–
Railway Station	–	–	–	–	–	–	–	–	–	–	–	–	–
Ashford	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–
Youghal	2	102	1	17	10	10	–	–	–	–	3	–	142
Railway Station	–	–	–	–	–	–	–	3 *d.* during winter.	–	–	–	–	–
Totals	727	43,659	301	5,845	848	1,266	6,782	1,315	357	137	790	8,079	52,820

(1 *d.* a Message, with minimum of £.)

Messengers	5,845
Allowance to Postmasters	1,266
Ditto ditto	6,782
Delivery	1,315
Assistance	357
Medical Officers	137
Delivery at a fixed rate per Message	1,300
In-door Work and Responsibility	200
Incidental Salaries	3,200
	64,061
Probable Increase	400
Total Salaries £.	64,461

Allowances for Delivery at a fixed rate per Message	1,300
Allowances for In-door Work and Responsibility, at a fixed rate per Message	200
Total Cost of Offices at which the Work is wholly provided for by the Postmaster £.	9,579

SCALES OF PAY.

Town.		Force.	Minimum.	Annual Increment.	Maximum.
Wexford	1	Clerk	22 *s.*	1 *s.*	27 *s.* p'wk.
	1	Ditto	14 *s.*	1 *s.*	21 *s.* „
	2	Messengers	–	–	5 *s.* „
Youghal	*1	Clerk (P.O.)	14 *s.*	1 *s.*	21 *s.* „
	1	Ditto (Railway)	14 *s.*	1 *s.*	21 *s.* „
	1	Messenger	–	–	5 *s.* „

* Allowance for "Testing" Duty – – 2 *s.* 6 *d.* „

Allowance for delivery at Railway Station, 1st June to 31st October each year, 4 *s.* a week, and 3 *d.* a Message from 1st November to 31st May.

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POST OFFICE TELEGRAPHS.—PROVINCIAL ESTABLISHMENTS IN SCOTLAND, FOR THE YEAR ENDING 31st MARCH 1876.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
ABERDEEN	23	1,344	24	500	–	50	–	–	–	25	–	–	1,919	Aberdeen	1 Clerk	130 *l.*	8 *l.*	170 *l.*
Old Aberdeen	–	–	–	–	–	–	6	–	–	–	–	6	–		3 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Aboyne	–	–	–	–	–	–	19	1*d.* and 2*d.*	–	–	–	19	–		7 Ditto	22 *s.*	1 *s.*	27 *s.*
Alford	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		12 Ditto	14 *s.*	1 *s.*	21 *s.*
Auchmill	–	–	–	–	–	–	8	3	–	–	–	11	–		20 Messengers for out-door duty at 1 *d.* per message.			
Ballater	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		4 Messengers at 7 *s.* a week.			
Banchory	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	3	19	–		1 Medical Officer at 8 *s.* 6 *d.* per person.			
Braemar	–	–	–	–	–	–	†19	1*d.* and 2*d.*	–	–	–	19	–					
Fyvie	–	–	–	–	–	–	*10	–	–	–	–	10	–					
Kintore	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Lonmay	–	–	–	–	–	–	8	1	–	–	–	9	–					
Newburgh	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
New Pitsligo	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–					
Old Meldrum	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Rhynie	–	–	–	–	–	–	8	1	–	–	–	9	–					
Tarland	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Woodside	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
ABERFELDY	–	–	–	–	–	–	‡29	11	–	–	–	40	–	‡Aberfeldy	– Includes 2 *l.* 12 *s.* 6 *d.* to Postmaster for working private wire to Taymouth Castle.			
AIRDRIE	–	–	–	–	–	–	37	27	–	–	–	64	–					
AILOA	2	84	2	27	–	14	–	–	–	–	–	–	125	Alloa	2 Clerks (Females)	14 *s.*	1 *s.*	21 *s.*
															2 Messengers at 5 *s.* a week.			
Culross	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–					
Kincardine	–	–	–	–	–	–	16	11	–	–	–	27	–					
ANNAN	1	40	–	–	–	10	–	1 *d.*	–	–	–	–	50	Annan	1 Clerk	12 *s.*	6 *d.*	15 *s.*
ANSTRUTHER	1	§50	–	–	–	10	–	13	16	–	–	–	89	§Anstruther	– Includes 10 *s.* 6 *d.* a week during fishing season.			
Cellardy	–	–	–	–	–	–	6	–	–	–	–	6	–	Ditto	1 Clerk	14 *s.*	1 *s.*	21 *s.*
Elie	–	–	–	–	–	–	8	7	–	–	–	15	–					
Pittenweem	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
St. Monance	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					

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* Amounts marked thus (*) include payment for delivery in Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1876—*continued*

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (a)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£	£.	£.	£.
Arbroath	2	81	3	45	–	14	–	–	–	–	10	–	150
Chance Inn	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Friockheim	–	–	–	–	–	–	8	1	–	–	–	9	–
Ardgay	–	–	–	–	–	–	21	11	–	–	–	32	–
Ardrossan	1	92	2	27	–	19	–	–	32	–	6	–	176
Brodick	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Lamlash	–	–	–	–	–	–	19	2 *d.*	–	–	–	19	–
Auchterarder	–	–	–	–	–	–	32	13	–	–	–	45	–
Ayr	2	133	4	45	10	25	–	–	27	–	10	–	250
Dalmellington	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Dunaskin	–	–	–	–	–	–	13	1*d.* and 2*d.*	–	–	–	13	–
Ayton	–	–	–	–	–	–	38	‖16	–	–	–	54	–
Chirnside	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Eyemouth	–	–	–	–	–	–	¶11	† 13	–	–	–	24	–
Banff	1	37	1	13	–	10	–	–	20	–	–	–	80
Aberchirder	–	–	–	–	–	–	* 8	–	–	–	–	8	–
Macduff	–	–	–	–	–	–	26	13	–	–	–	39	–
Portsoy	–	–	–	–	–	–	19	8	–	–	–	27	–
Bathgate	–	–	–	–	–	–	32	13	–	–	–	45	–
Armadale	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–
Broxburn	–	–	–	–	–	–	*16	–	–	–	–	16	–
Whitburn	–	–	–	–	–	–	19	1*d.* and 2*d.*	–	–	–	19	–
Beauly	–	–	–	–	–	–	25	4	–	–	–	29	–
Beith	–	–	–	–	–	–	25	1*d.* and 2*d.*	–	–	–	25	–
Biggar	–	–	–	–	–	–	25	2 *d.*	–	–	–	25	–
Blair Athole	–	–	–	–	–	–	25	11	–	–	–	36	–
Calvine	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Blairgowrie	–	–	1	13	–	30	–	–	–	–	–	–	43
Brechin	–	–	–	–	–	–	45	13	–	–	3	61	–
Edzell	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–

1*d.* a Message, with minimum of

SCALES OF PAY.

Town.	Force.	Minimum.	Annual Increment.	Maximum.
Arbroath	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	1 Ditto	12 *s.*	6 *d.*	15 *s.*
	3 Messengers at ¾ *d.* a message.			
Ardrossan	1 Clerk (To be replaced on vacancy by a Clerk at 14 *s.* by 1 *s.* to 21 *s.*)	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	2 Messengers at 5 *s.* a week each.			
Ayr	*1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	*(To be replaced on a vacancy by a Clerk at 22 *s.* by 1 *s.* to 27 *s.*)			
	3 Messengers at 5 *s.* a week.			
	1 Ditto - - - ditto - for four months of the year.			
‖Ayton	– Includes 3 *s.* a week additional during fishing season.			
¶Eyemouth	– Ditto, 3 *s.* - ditto - - ditto, and 2 *l.* a year for messages with multiple addresses.			
	† Ditto, 4 *s.* - ditto - - ditto.			
Banff	1 Clerk	14 *s.*	1 *s.*	21 *s.*
	1 Messenger at 5 *s.* a week.			
Whitburn	– Includes 2 *l.* 12 *s.* 6 *d.* to Sub-Postmaster for working Benhar private wire.			
Blairgowrie	1 Messenger, at 5 *s.* a week.			

Bridge of Allan	1	39	2	22	–	10	–	–	15	–	5	–	91	Bridge of Allan	1	Clerk	14 *s.*	1 *s.*	21 *s.*			
Bridge of Earn	–	–	–	–	–	–	*25	–	–	–	–	25	–									
Dunning	–	–	–	–	–	–	8	3	–	–	–	11	–		1	Messenger at 5 *s.* a week.						
Broadford	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–		1	Ditto at 5 *s.* a week for eight months of the year.						
Isle Ornsay	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Burntisland	–	–	–	–	–	–	28	13	–	–	–	41	–									
Aberdour	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Campbeltown	–	–	–	–	–	–	(†)	21	–	–	–	21	–	† Campbeltown	–	Allowance of 1 *d.* a message for in-door work.						
Carradale	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–									
Southend	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Carluke	–	–	–	–	–	–	11	1*d.* and 2*d.*	–	–	–	11	–									
Castle Douglas	–	–	–	–	–	–	32	16	–	–	–	48	–									
New Galloway	–	–	–	–	–	–	‡21	3	–	–	5	29	–	‡ New Galloway	–	Includes payments for attendance on Testing.						
Gatehouse	–	–	–	–	–	–	*16	10	–	–	–	26	–									
Coatbridge	–	–	–	–	–	–	34	40	–	–	–	74	–									
Newmains	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Cockburnspath	–	–	–	–	–	–	23	1 *d.*	–	–	–	23	–									
Coldstream	–	–	–	–	–	–	28	13	–	–	–	41	–									
Craigellachie	–	–	–	–	–	–	36	6	–	–	–	42	–									
Aberlour	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Ballindalloch	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Dufftown	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Grantown	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Tomintoul	–	–	–	–	–	–	8	1	–	–	–	9	–									
Crieff	–	–	–	–	–	–	32	13	–	–	–	45	–									
Braco	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Comrie	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Killin	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Lochearnhead	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Muthill	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Cumnock	–	–	–	–	–	–	25	2 *d.*	–	–	–	25	–									
Lugar	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Cupar Angus	–	–	–	–	–	–	32	11	–	–	–	43										
Cupar Fife	1	40	2	28	–	12	–	–	27	–	–	–	107	Cupar Fife	1	Clerk	14 *s.*	1 *s.*	21 *s.*			
Ceres	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		2	Messengers at ¾ *d.* per message.						
Leuchars	–	–	–	–	–	–	8	1	–	–	–	9	–									
Dalbeattie	–	–	–	–	–	–	25	2 *d.*	–	–	–	25	–									
Dalkeith	–	–	–	–	–	–	37	13	–	–	–	50	–									
Blackshiels	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Ford	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Gorebridge	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Dalry	–	–	–	–	–	–	27	13	–	–	–	40	–									
Denny	–	–	–	–	–	–	27	11	–	–	–	38	–									

1 *d.* a Message with minimum of

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* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistants.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Dingwall	2	100	–	–	–	16	–	11	36	–	6	–	169	Dingwall	1 Clerk	22 *s.*	1 *s.*	27 *s.*
Garve	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–					
Lochbroom	–	–	–	–	–	–	13	2 *d.*	–	–	–	13	–		1 Ditto	14 *s.*	1 *s.*	21 *s.*
Lochcarron	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Poolewe	–	–	–	–	–	–	20	2 *d.*	–	–	–	20	–					
Strathpeffer	–	–	–	–	–	–	13	1*d.* and 2*d.*	–	–	–	13	–					
Ullapool	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Drem	–	–	–	–	–	–	*23	–	–	–	–	23	–					
Dumbarton	–	–	–	–	–	–	†10	1 *d.*	–	–	–	10	–	† Dumbarton	And a penny per message.			
Alexandria	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Dumfries	4	236	4	53	–	27	–	–	27	–	33	–	376	Dumfries	1 Clerk	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Auldgirth	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–		1 Clerk	22 *s.*	1 *s.*	27 *s.*
															2 Clerks	14 *s.*	1 *s.*	21 *s.*
															4 Messengers at 5 *s.*			
Dunbar	–	–	–	–	–	–	32	13	–	–	8	53	–					
Dunblane	–	–	–	–	–	–	32	13	–	–	2	47	–					
Dundee	28	1,680	26	560	–	50	–	–	–	24	–	–	2,327	Dundee	1 Clerk	130 *l.*	8 *l.*	170 *l.*
Dock-street	–	–	–	–	13	–	–	–	–	–	–	–			3 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Broughty Ferry	–	–	–	–	–	–	8	1 *d.*	–	–	–	8	–		7 Ditto	22 *s.*	1 *s.*	27 *s.*
Carnoustie	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–		16 Ditto	14 *s.*	1 *s.*	21 *s.*
Lochee	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		1 Instructor	100 *l.*	5 *l.*	130 *l.*
Newport	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		(When absent from Head-quarters allowed 10 *s.* a-day for first week in any one place, and 7 *s.* a-day afterwards for subsistence.)			
Tayport	–	–	–	–	–	–	8	6	–	–	–	14	–					
Dunfermline	–	–	–	–	–	–	‡44	27	–	–	15	86	–		2 Messengers at 7 *s.* a-week.			
Charlestown	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		24 Ditto at ¾ *d.* per message.			
Crossgates	–	–	–	–	–	–	8	1	–	–	–	9	–		1 Medical Officer at 8 *s.* 6 *d.* per person.			
Inverkeithing	–	–	–	–	–	–	16	1 *d.*	–	–	–	16	–					
North Queensferry	–	–	–	–	–	–	*16	–	–	–	–	16	–	‡ Dunfermline	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
Dunkeld	–	–	–	–	–	–	28	11	–	–	–	39	–					
Ballinluig	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–					
Dunoon	–	–	2	20	–	–	34	–	–	–	–	–	54	Dunoon	2 Messengers 5 *s.* a week, one of these employed five months only.			

1 *d.* a Message, with minimum of

Dunse - - - -	–	–	–	–	–	–	25	1*d.* and 2*d.*	–	–	–	25	–							
Greenlaw - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–							
Eccleffechan - - -	–	–	–	–	–	–	27	7	–	–	–	34	–							
Edinburgh - - - -	153	11,122	133	2,445	210	–	–	–	–	100	–	–	–	Edinburgh - -	1	Superintendent in Chief.	240 *l.*	10 *l.*	280 *l.*	
Charlotte-place - -	–	–	–	–	20	16	–	–	–	–	–	–			1	Superintendent	180 *l.*	10 *l.*	230 *l.*	
Leith - - - -	–	–	–	–	44	40	–	–	–	–	–	–			8	Clerks - -	130 *l.*	8 *l.*	170 *l.*	
Corn Exchange - -	–	–	–	–	20	–	–	–	–	–	–	–	14,017		§5	Ditto - -	100 *l.*	5 *l.*	130 *l.*	
Parliament House -	–	–	–	–	–	–	–	–	–	–	–	–			11	Ditto - -	36 *s.*	2 *s.*	44 *s.*	
Stock Exchange - -	–	–	–	–	–	–	–	–	–	–	–	–			30	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*	
Boroughmuirhead -	–	–	–	–	–	–	13	–	–	–	–	13	–		35	Ditto - -	22 *s.*	1 *s.*	27 *s.*	
Cockburn-street - -	–	–	–	–	–	–	13	–	–	–	–	13	–		50	Ditto - -	14 *s.*	1 *s.*	21 *s.*	
Crown-street, Leith -	–	–	–	–	–	–	32	–	–	–	–	32	–							
Granton Harbour - -	–	–	–	–	–	–	‖34	13	–	–	–	47	–		12	Probationers -	10 *s.*	2 *s.*	12 *s.*	
Hanover-street - -	–	–	–	–	–	–	42	–	–	–	–	42	–		1	Inspector of Messengers.	22 *s.*	1 *s.*	27 *s.*	
Holyrood - - -	–	–	–	–	–	–	5	–	–	–	–	5	–							
Lauriston - - -	–	–	–	–	–	–	13	–	–	–	–	13	–		2	Assistant Ditto -	14 *s.*	1 *s.*	21 *s.*	
Newhaven - - -	–	–	–	–	–	–	32	–	–	–	–	32	–		20	Office Messengers at 8 *s.* a-week - -			–	2,445 *l.*
Newington - - -	–	–	–	–	–	–	13	–	–	–	–	13	–		2	- - Ditto - - 9 *s.* a-week - -			–	
Nicolson-street - -	–	–	–	–	–	–	13	–	–	–	–	13	–		8	- - Ditto - - 6 *s.* a week.			–	
North Junction-street, Leith.	–	–	–	–	–	–	20	–	–	–	–	20	–		90	Messengers at 1 *d.* a message; of these 10 receive 1 *s.* a week additional for acting as Corporals.				
Princes-street - -	–	–	–	–	–	–	42	–	–	–	–	42	–		10	Ditto at ¾ *d.* - ditto - - -			–	
Sandport-street, Leith -	–	–	–	–	–	–	42	–	–	–	–	42	–		1	Medical Officer at 100 *l.* a-year.				
Stockbridge - - -	–	–	–	–	–	–	20	–	–	–	–	20	–			Allowance to Postal Clerk at Charlotte-place, 16 *l.*				
West Maitland-street -	–	–	–	–	–	–	13	–	–	–	–	13	–			Ditto - ditto - Leith, 40 *l.*				
Corstorphine - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–			‡210 *l.* includes rent of Premises occupied by late Electric Telegraph Company, and sub-let at 205 *l.*				
Currie - - - -	–	–	–	–	–	–	16	13	–	–	–	29	–			§Four of these Clerks have an allowance of 5 *s.* a-week each for newspaper special wire duty.				
Davidson's Mains - -	–	–	–	–	–	–	* 8	–	–	–	–	8	–							
Fauldhouse - - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–							
Liberton - - -	–	–	–	–	–	–	8	1	–	–	–	9	–							
Murrayfield - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Noblehouse - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Portobello - - -	–	–	–	–	–	–	32	11	–	–	–	43	–							
Ratho - - - -	–	–	–	–	–	–	16	13	–	–	–	29	–	‖Granton Harbour -	–	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.				
Shotts - - - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–							
Slateford - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
South Queensferry -	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–							
Elgin - - - - -	2	79	2	27	–	15	–	–	32	–	13	–	166	Elgin - - -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*	
Burghead - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		2	Messengers, at 5 *s.* a week.				
Lossiemouth - - -	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–							
Rothes - - -	–	–	–	–	–	–	8	2	–	–	–	10	–							
Ellon - - - - -	–	–	–	–	–	–	20	1*d.* and 2*d.*	–	–	–	20	–							
Falkirk - - - -	–	–	–	–	–	–	45	21	–	–	15	81	–							
Polmont - - -	–	–	–	–	–	–	16	6	–	–	–	22	–							
Slamannan - - -	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–							
Fochabers - - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–							
Buckie - - - -	–	–	–	–	–	–	21	1 *d.*	–	–	–	21	–							
Cullen - - - -	–	–	–	–	–	–	20	8	–	–	–	28	–							
Garmouth - - -	–	–	–	–	–	–	16	7	–	–	–	23	–							
Port Gordon - - -	–	–	–	–	–	–	13	6	–	–	–	19	–							
Fordoun - - - -	–	–	–	–	–	–	*23	–	–	–	–	23	–							
Auchenblae - - -	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–							
Bervie - - - -	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–							
Johnshaven - - -	–	–	–	–	–	–	8	1 *d.*	–	–	–	8	–							

1 *d.* a Message, with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.
* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31 March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Forfar	–	–	–	–	–	–	41	24	–	–	1	66	–
Forres	–	–	–	–	–	–	40	13	–	–	4	57	–
Fort George Station	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Arderseir	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Fort George	–	–	–	–	–	–	8	1 *d.*	–	–	–	8	–
Fort William	–	–	–	–	–	–	47	1*d.* and 2*d.*	–	–	–	47	–
Appin	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Ardgour	–	–	–	–	–	–	8	1 *d.*	–	–	–	8	–
Ballachulish	–	–	–	–	–	–	26	2 *d.*	–	–	–	26	–
Banavie	–	–	–	–	–	–	12	1 *d.*	–	–	–	12	–
Glencoe	–	–	–	–	–	–	16	2 *d.*	–	–	–	16	–
Strontian	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–
Fraserburgh	1	42	2	20	–	15	–	–	27	–	–	–	104
Rosehearty	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Galashiels	1	53	1	16	–	10	–	–	21	–	8	–	108
Girvan	–	–	–	–	–	–	32	13	–	–	–	45	–
Ballantrae	–	–	–	–	–	–	*11	–	–	–	–	11	–
Colmonell	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–
Glasgow	200	13,880	161	3,950	300	140	–	–	–	170	–	–	–
Hillhead	1	19	–	–	9	–	–	–	–	–	–	–	–
Hope-street	–	–	–	–	42	16	–	–	–	–	–	–	–
Partick	1	27	1	18	9	–	–	–	–	–	–	–	18,621
Royal Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Stock Exchange	–	–	–	–	–	–	–	–	–	–	–	–	–
Charing Cross	1	39	1	2	–	–	–	–	–	–	–	–	–
Anderston	–	–	2	–	–	–	20	–	–	–	–	–	20
Broomielaw	–	–	–	–	–	–	13	–	–	–	–	13	–
Cowcaddens	–	–	–	–	–	–	6	–	–	–	–	6	–
Duke-street	–	–	–	–	–	–	13	–	–	–	–	13	–
Eglinton-street	–	–	–	–	–	–	13	–	–	–	–	13	–
Kingston	–	–	2	–	–	–	20	–	–	–	–	–	20
St. Rollox	–	–	–	–	–	–	6	–	–	–	–	6	–
Sandyford	–	–	1	–	–	–	20	–	–	–	–	–	20
Springbank	–	–	–	–	–	–	8	–	–	–	–	8	–

1 *d.* a Message, with minimum of

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Fraserburgh	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger at 5 *s.* a week.			
	1	Ditto 2 *s.* 6 *d.* ditto.			
Galashiels	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Messenger, at 6 *s.* a week.			
Glasgow	1	Chief Superintendent.	240 *l.*	10 *l.*	280 *l.*
	3	Superintendents	180 *l.*	10 *l.*	230 *l.*
	6	Clerks	130 *l.*	8 *l.*	170 *l.*
	8	Ditto	100 *l.*	5 *l.*	130 *l.*
	20	Ditto	36 *s.*	2 *s.*	44 *s.*
	40	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
	50	Ditto	22 *s.*	1 *s.*	27 *s.*
	60	Ditto	14 *s.*	1 *s.*	21 *s.*
	12	Probationers at 10 *s.* a week each.			
		Six Clerks receive an allowance of 5 *s.* a week each, for Newspaper Special Wire duty.			
	1	Medical officer at 8 *s.* 6 *d.* per person.			
	2	Inspectors of message boys.	22 *s.*	1 *s.*	27 *s.*
	1	Assistant ditto	14 *s.*	1 *s.*	21 *s.*

The Cross	-	-	-	-	-	-	-	-	6	-	-	-	-	6	-			29	Office messengers at 8 *s.* a week each.		
Whitevale	-	-	-	3	47	-	-	-	20	-	-	-	-	-	67			3	- ditto - at 7 *s.* a week each.		
Balfron	-	-	-	-	-	-	-	-	* 8	-	-	-	-	8	-			1	- ditto - at 4 *s.* a week each.		
Barrhead	-	-	-	-	-	-	-	-	16	13	-	-	-	29	-			120	Messengers at 1 *d.* per message.		
Bowling	-	-	-	-	-	-	-	-	10	11	-	-	-	21	-			2	Ditto at ¾ *d.* per message.		
Busby	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-			1	Labourer, 18 *s.* by 1 *s.* to 20 *s.* a week.		
Crosshill	-	-	-	-	-	-	-	-	8	1 *d.*	-	-	-	8	-			2	Female servants at 12 *s.* a week each.		
Drymen	-	-	-	-	-	-	-	-	* 8	-	-	-	-	8	-				100 *l.* allowance to Postmaster, and 40 *l.* allowance to Chief Clerk (Postal).		
Govan	-	-	-	-	-	-	-	-	20	1 *d.*	-	-	-	20	-				16 *l.* - ditto - Superintendent at Hope-street.		
Kilsyth	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-				2 Message boys at ¾ *d.* per message at Anderston.		
Kirkintilloch	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-				2 Ditto - at 1 *d.* - ditto at Kingston.		
Lennoxtown	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-				1 Ditto - at 1 *d.* - ditto at Sandyford.		
Maryhill	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-				2 Ditto - at 1 *d.* - ditto at Hillhea .		
Milngavie	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-						
Old Kilpatrick	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-	Hillhead	-	–	19 *l.*, being one-sixth of cost of clerical force charged to Telegraphs.		
Pollockshaws	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-						
Rutherglen	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-						
GOLSPIE	-	-	-	-	-	-	-	-	32	11	-	-	-	43							
Brora	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	8	-						
Dunbeath	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-						
Helmsdale	-	-	-	-	-	-	-	-	24	10	-	-	-	34	-						
Lybster	-	-	-	-	-	-	-	-	16	11	-	-	-	27	-						
GRANGEMOUTH	-	-	-	3	121	2	38	-	18	-	-	-	-	16	-	193	Grangemouth	- -	2	Clerks - -	14 *s.*	1 *s.*	21 *s.*
																			1	Assistant Clerk at 8 *s.* a week.			
GREENOCK	-	-	-	12	709	13	245	†60	50	-	-	-	14	15	-	1,093			2	Messengers, at ½ *d.* a message.			
Blackhall-street	-	-	-	-	-	-	-	-	-	* 6	-	-	-	-	6	-							
Rue-End-street	-	-	-	-	-	-	-	-	-	* 6	-	-	-	-	6	-							
Blairmore	-	-	-	-	-	-	-	-	-	14	8	-	-	-	22	-	Greenock	- -	1	Clerk - -	100 *l.*	5 *l.*	130 *l.*
Bowmore	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-							
Bridgend	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-			2	Ditto - -	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Clachan	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-							
Cove	-	-	-	-	-	-	-	-	-	‡15	2 *d.*	-	-	-	15	-			3	Ditto - -	22 *s.*	1 *s.*	27 *s.*
Gourock	-	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	16	-							
Innellan	-	-	-	-	-	-	-	-	-	13	9	-	-	-	22	-			5	Ditto - -	14 *s.*	1 *s.*	21 *s.*
Kilcreggan	-	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	8	-							
Kirn	-	-	-	-	-	-	-	-	-	20	1*d.* and 2*d.*	-	-	-	20	-			1	Assistant Clerk, at 10 *s.* a week.			
Largs	-	-	-	-	-	-	-	-	-	16	1*d.* and 2*d.*	-	-	3	19	-							
Millport	-	-	-	-	-	-	-	-	-	16	2 *d.*	-	-	-	16	-			13	Messengers, at ¾ *d.* a message with a minimum of 5 *s.* a week.			
Portaskaig	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-							
Port Ellen	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-							
Strone	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-			1	Medical officer at 8 *s.* 6 *d.* per person.			
Tarbert	-	-	-	-	-	-	-	-	-	32	16	-	-	-	48	-							
Tayinloan	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-				† The premises are sub-let at 60 *l.* a year.			
Tigh-na-bruaich	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-							
Toward	-	-	-	-	-	-	-	-	-	8	1 *d.*	-	-	-	8	-	‡ Cove	- -	–	15 *l.* includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
Wemyss Bay	-	-	-	-	-	-	-	-	-	16	13	-	-	-	29	-							
West Kilbride	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-							
HADDINGTON	-	-	-	-	-	-	-	-	-	37	13	-	-	-	50								
HAMILTON	-	-	-	1	42	2	27	-	10	-	-	27	-	-	-	106	Hamilton	- -	1	Clerk - -	14 *s.*	1 *s.*	21 *s.*
Bothwell	-	-	-	-	-	-	-	-	-	13	2 *d.*	-	-	-	13	-							
Larkhall	-	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	8	-			2	Messengers, at 5 *s.* a week each.			
Stonehouse	-	-	-	-	-	-	-	-	-	8	2 *d.*	-	-	-	8	-							
Strathaven	-	-	-	-	-	-	-	-	-	8	1*d.* and 2*d.*	-	-	-	8	-							
Uddingstone	-	-	-	-	-	-	-	-	-	13	2 *d.*	-	-	-	13	-							

1 *d.* a Message with minimum of

(*a*) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.	SCALES OF PAY. Town.	Force.	Minimum.	Annual Increment.	Maximum.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.					
Hawick	1	55	2	27	–	12		–	32	–	10	–	136	Hawick	1 Clerk	14 *s.*	1 *s.*	21 *s.*
Denholm	–	–	–	–	–	–		8	–	–	–	8	–		2 Messengers, at 5 *s.* a week each.			
Newcastleton	–	–	–	–	–	–		8	–	–	–	8	–					
Helensburgh	–	–	–	–	–	–		38	27	–	–	65	–					
Roseneath	–	–	–	–	–	–		*12	–	–	–	12	–					
Huntly	–	–	–	–	–	–		32	13	10	–	–	55					
Insch	–	–	–	–	–	–		*25	–	–	–	25	–					
Inverary	–	–	–	–	–	–		55	13	–	–	68	–					
Minard	–	–	–	–	–	–		8	2 *d.*	–	–	8	–					
Taynuilt	–	–	–	–	–	–		8	1 *d.*	–	–	8	–					
Inverness	14	740	7	130	–	30		–	–	–	47	–	947	Inverness	1 Clerk	36 *s.*	2 *s.*	44 *s.*
Alness	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–		2 Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*
Cromarty	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–		3 Ditto	22 *s.*	1 *s.*	27 *s.*
Dornoch	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–		6 Ditto	14 *s.*	1 *s.*	21 *s.*
Dunnadrochit	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–		2 Probationers, 10 *s.* a week each.			
Evanton	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–		1 Messenger, 7 *s.* 6 *d.* a week, or a 1 *d.* per message.			
Fort Augustus	–	–	–	–	–	–		16	1 *d.*	–	–	16	–		6 Ditto, 5 *s.* - - ditto - - ditto.			
Fortrose	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–					
Invergarry	–	–	–	–	–	–		16	2 *d.*	–	–	16	–					
Invergordon	–	–	–	–	–	–		20	13	–	–	33	–					
Munlochy	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–					
Parkhill	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–					
Portmahomack	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–					
Inverurie	–	–	–	–	–	–		30	13	–	–	43	–					
Irvine	–	–	–	–	–	–		68	27	–	–	95	–					
Kilwinning	–	–	–	–	–	–		16	10	–	–	26	–					
Jedburgh	–	–	–	–	–	–		32	11	–	–	43	–					
Johnstone	–	–	–	–	–	–		†45	13	–	–	58	–	†Johnstone	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
Keith	–	–	–	–	–	–		*60	–	–	–	60	–					
Kelso	1	42	2	27	–	10		–	–	21	–	12	–	112	Kelso	1 Clerk (Female)	14 *s.*	1 *s.*	21 *s.*
Yetholm	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–		2 Messengers, at 5 *s.* a week each.			

1 *d.* a Message, with Minimum of

Kilmarnock	-	-	2	110	3	40	–	17	–	–	–	–	6	–	173	Kilmarnock	-	-	1	Clerk	- -	22 s.	1 s.	27 s.
Galston	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–				1	Ditto	- -	14 s.	1 s.	21 s.
Hurlford	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
New Cumnock	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
Sanquhar	-	-	–	–	–	–	–	–	20	1 d. and 2 d.	–	–	–	20	–									
Stewarton	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Tarbolton	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Kingussie	-	-	–	–	–	–	–	–	33	11	–	–	–	44	–									
Aviemore	-	-	–	–	–	–	–	–	8	1	–	–	–	9	–									
Boat of Garten	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
Kinross	-	-	–	–	–	–	–	–	27	8	–	–	–	35	–									
Blair Adam	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Milnathort	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Kirkcaldy	-	-	1	45	2	35	–	14	–	–	27	–	–	–	121	Kirkcaldy	-	-	1	Clerk	- -	14 s.	1 s.	21 s.
Dysart	-	-	–	–	–	–	–	–	13	7	–	–	–	20	–				2	Messengers, at ¼ d. per message.				
Kinghorn	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Lochgelly	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Pathhead	-	-	–	–	–	–	–	–	8	11	–	–	–	19	–									
West Wemyss	-	-	–	–	–	–	–	–	8	1 d.	–	–	–	8	–									
Kirkcudbright	-	-	–	–	–	–	–	–	33	7	–	–	–	40										
Kirriemuir	-	-	–	–	–	–	–	–	29	10	–	–	–	39	–									
Ladybank	-	-	–	–	–	–	–	–	36	13	–	–	–	49	–									
Auchtermuchty	-	-	–	–	–	–	–	–	*16	–	–	–	–	16	–									
Kettle	-	-	–	–	–	–	–	–	*6	–	–	–	–	6	–									
Lairg	-	-	–	–	–	–	–	–	20	2 d.	–	–	–	20	–									
Lanark	-	-	–	–	–	–	–	–	28	13	–	–	7	48	–									
Carnwath	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Douglas	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									
Leadhills	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
Lesmahagow	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
Muirkirk	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
Langholm	-	-	–	–	–	–	–	–	25	1 d. and 2 d.	–	–	–	25	–									
Canonbie	-	-	–	–	–	–	–	–	16	1 d.	–	–	–	16	–									
Lasswade	-	-	–	–	–	–	–	–	25	2 d.	–	–	–	25	–									
Loanhead	-	-	–	–	–	–	–	–	*16	–	–	–	–	16	–									
Laurencekirk	-	-	–	–	–	–	–	–	29	7	–	–	4	40	–									
Fettercairn	-	-	–	–	–	–	–	–	8	1	–	–	–	9	–									
Leven	-	-	2	66	–	–	–	10	–	11	–	–	–	–	87	Leven	-	-	1	Clerk	- -	14 s.	1 s.	21 s.
Buckhaven	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–				1	Assistant, 9 s. a week.				
Colinsburgh	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
Largo	-	-	–	–	–	–	–	–	8	2 d.	–	–	–	8	–									
Windygates	-	-	–	–	–	–	–	–	8	1 d. and 2 d.	–	–	–	8	–									

1 d. a Message, with minimum of

First Clerk to be replaced on vacancy by a clerk on scale at 14 s., by 1 s. to 21 s.

3 Messengers, at 5 s. a week each.

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shewn, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Clerks. Cost for Year ending 31st March 1876.	Messengers and Porters. Number.	Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery (*a*).	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
Linlithgow							25	13				38	
Boness							27	13				40	
Kirkliston							16	2*d.*				16	
Lochalsh							20	1*d.* and 2*d.*				20	
Lochgilphead							30	13				43	
Ardishaig							†34	13				47	
Kilmartin							8	2 *d.*				8	
Lochmaddy							20	2 *d.*				20	
Lockerby							32	11				43	
Lochmaben							8	2 *d.*				8	
Markinch							25	8				33	
Leslie							8	2 *d.*				8	
Mauchline							25	13				38	
Maybole							27	1*d.* and 2*d.*				27	
Dailly							8	1*d.* and 2*d.*				8	
Meigle							8	2*d.*				8	
Alyth							8	1*d.* and 2*d.*				8	
Melrose							‡30	18				48	
Earlston							8	2*d.*				8	
Newtown, St. Boswell's							8	2*d.*				8	
St. Boswell's							8	4				12	
Midcalder							24	11				35	
West Calder							29	16				45	
Mintlaw							*8	–				8	
Moffat							29	13				42	
Montrose	3	128	3	63	12	22	–	–	–	–	–	–	225
Montrose Docks	–	–	–	–	–	–	20	1*d.* and 2*d.*				20	–

(1*d.* a Message, with minimum of)

SCALES OF PAY.

Town.	Force.		Minimum.	Annual Increment.	Maximum.
† Ardishaig	–	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
‡ Melrose	–	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.			
Montrose	2	Clerks	14 *s.*	1 *s.*	21 *s.*
	1	Clerk (Female)	12 *s.*	6 *d.*	15 *s.*
	3	Messengers, at ¾ *d.* per message.			

Motherwell	–	–	–	–	–	–	47	13	–	–	–	60	–									
Holytown	–	–	–	–	–	–	8	3 *d.*	–	–	–	8	–									
Musselburgh	–	–	–	–	–	–	42	18	–	–	–	60	–									
Nairn	–	–	–	–	–	–	37	13	–	–	–	50	–									
Newburgh	–	–	–	–	–	–	24	7	–	–	–	31	–									
Newton Stewart	1	60	1	13	–	10	–	–	21	–	10	–	114	Newton Stewart	1	Clerk	22 *s.*	1 *s.*	27 *s.*			
Creetown	–	–	–	–	–	–	11	1*d.* and 2*d.*	–	–	–	11	–		1	Messenger, 5 *s.* a week						
Garlieston	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Glenluce	–	–	–	–	–	–	11	1*d.* and 2*d.*	–	–	–	11	–									
Isle of Whithorn	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Kirkcowan	–	–	–	–	–	–	11	1*d.* and 2*d.*	–	–	–	11	–									
Port William	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Whithorn	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–									
Wigtown	–	–	–	–	–	–	27	10	–	–	2	39	–									
North Berwick	–	–	–	–	–	–	42	17	–	–	–	59	–									
Oban	2	60	3	28	–	15	–	–	–	–	6	–	109	Oban	1	Clerk	14 *s.*	1 *s.*	21 *s.*			
Aros	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		1	Assistant ditto, at 8 *s.* a week.						
Auchnacraig	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–		1	Messenger, at 7 *s.* a week.						
Bunessan	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–		1	Ditto for five months, 5 *s.* a week.						
Easdale	–	–	–	–	–	–	8	2*d.*	–	–	–	8	–		1	Ditto for three months, 5 *s.* a week.						
Tobermory	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Paisley	4	162	4	53	–	20	–	–	–	–	36	–	271	Paisley	3	Clerks (Females)	14 *s.*	1 *s.*	21 *s.*			
Kilbirnie	–	–	–	–	–	–	16	1*d.* and 2*d.*	–	–	–	16	–		1	Boy Clerk at 7 *s.* a-week.						
Lochwinnoch	–	–	–	–	–	–	*16	–	–	–	–	16	–		4	Messengers, at 5 *s.* a week each.						
Renfrew	–	–	–	–	–	–	8	13	–	–	–	21	–									
Peebles	–	–	–	–	–	–	27	19	–	–	–	46	–									
Innerleithen	–	–	–	–	–	–	24	13	–	–	–	37	–									
Pennycuick	–	–	–	–	–	–	32	27	–	–	–	59	–									
West Linton	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Perth	9	498	6	124	–	–	–	–	–	–	–	–	622	Perth	1	Clerk	100 *l.*	5 *l.*	130 *l.*			
Bankfoot	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–		†1	Ditto	28 *s.*	1 *s.* 6 *d.*	35 *s.*			
Birnam	–	–	–	–	–	–	21	7	–	–	–	28	–			† To be replaced on a vacancy by a Clerk, on scale of 22 *s.* by 1 *s.* to 27 *s.*						
Errol	–	–	–	–	–	–	–	–	–	–	–	–	–		2	Clerks	22 *s.*	1 *s.*	27 *s.*			
Inchture	–	–	–	–	–	–	–	1*d.* and 2*d.*	–	–	–	–	–		4	Ditto (1 Female)	12 *s.*	6 *d.*	15 *s.*			
Stanley	–	–	–	–	–	–	11	2*d.*	–	–	–	11	–		1	Counter Clerk at 16 *s.* a week.						
															6	Messengers, at 1 *d.* per message.						
Peterhead	2	84	2	27	–	15	–	–	–	–	16	–	142	Peterhead	2	Clerks	14 *s.*	1 *s.*	21 *s.*			
															2	Messengers, 5 *s.* a week each.						
Pitlochry	–	–	–	–	–	–	‡43	10	–	–	–	53	–	‡Pitlochry	–	Includes 2 *l.* 12 *s.* 6 *d.* for working private wire.						
Dun Alastair	–	–	–	–	–	–	8	2 *d.*	–	–	–	8	–									
Rannoch	–	–	–	–	–	–	8	1*d.* and 2*d.*	–	–	–	8	–									
Port Glasgow	–	–	–	–	–	–	–	1 *d.*	–	–	–	–	–									

1 *d.* a Message, with minimum of

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5.—POST OFFICE TELEGRAPHS.—Sub-Head (G.)—Provincial Establishments in *Scotland*, for the Year ending 31st March 1876—*continued*.

OFFICES.	Total Number and Cost of Clerks. Number.	Total Number and Cost of Clerks. Cost for Year ending 31st March 1876.	Total Number and Cost of Messengers and Porters. Number.	Total Number and Cost of Messengers and Porters. Cost for Year ending 31st March 1876.	Rent of Premises Leased to the Department.	Allowance to Postmaster for Personal Labour and Responsibility at Offices at which the Work is wholly or partly provided for by the Department.	Allowance to Postmaster for In-door Work and Responsibility at Offices at which the Work is wholly provided for by the Postmaster.	Delivery. (*a*)	Allowance for Assistance.	Pay of Medical Officer.	Allowance for Rent and Office Expenses.	Total Cost of Offices at which the Work is wholly provided for by the Postmaster.	Total Cost of Offices at which the Work is wholly or partly provided for by the Department.
		£.		£.	£.	£.		£.	£.	£.	£.	£.	£.
Portree	–	–	–	–	–	–	1 *d.* a Message, with minimum of	20	13	–	–	33	–
Dunvegan	–	–	–	–	–	–		8	2 *d.*	–	–	8	–
Uig	–	–	–	–	–	–		8	2 *d.*	–	–	8	–
Prestonkirk	–	–	–	–	–	–		25	6	–	–	31	–
Rothesay	1	42	–	–	–	10		–	1 *d.*	13	–	–	65
St. Andrew's	–	–	2	35	–	–		34	–	–	–	–	69
Crail	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–
Saltcoats	–	–	–	–	–	–		25	2 *d.*	–	–	25	–
Stevenston	–	–	–	–	–	–		8	6	–	–	14	–
Selkirk	–	–	–	–	–	11		27	13	–	–	–	51
Lilliesleaf	–	–	–	–	–	–		8	2 *d.*	–	–	8	–
Stirling	2	102	3	40	–	20		–	–	36	–	–	198
Alva	–	–	–	–	–	–		16	13	–	–	29	–
Bannockburn	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–
Callander	–	–	–	–	–	–		32	17	–	–	49	–
Dollar	–	–	–	–	–	–		16	13	–	–	29	–
Doune	–	–	–	–	–	–		16	1*d.* and 2*d.*	–	–	16	–
Kippen	–	–	–	–	–	–		*11	–	–	–	11	–
Thornhill	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–
Tillicoultry	–	–	–	–	–	–		24	13	–	–	37	–
Stonehaven	–	–	–	–	–	–		38	13	–	–	51	–
Stornoway	2	66	–	–	–	12		–	13	–	–	–	96
Harris	–	–	–	–	–	–		13	2 *d.*	–	–	13	–
Obbe	–	–	–	–	–	–		8	2 *d.*	–	–	8	–
Stow	–	–	–	–	–	–		24	2 *d.*	–	–	24	–
Lauder	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–
Stranraer	2	110	–	–	–	20		–	‖ 4	–	–	–	152
Ardwell	–	–	–	–	–	–		8	2 *d.*	–	–	8	–
Cairnryan	–	–	–	–	–	–		16	1 *d.*	–	–	16	–
Drummore	–	–	–	–	–	–		8	2 *d.*	–	–	8	–
Port Patrick	–	–	–	–	–	–		*11	–	–	–	11	–
Sandhead	–	–	–	–	–	–		8	1*d.* and 2*d.*	–	–	8	–

SCALES OF PAY. Town.	Force.		Minimum.	Annual Increment.	Maximum.
Rothesay	1	Clerk	14 *s.*	1 *s.*	21 *s.*
St. Andrew's	2	Messengers, at 1 *d.* per message.			
Stirling	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Ditto	14 *s.*	1 *s.*	21 *s.*
	3	Messengers at 5 *s.* a week each.			
Stornoway	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	1	Clerk at 10 *s.* a week.			
‖ Stranraer	£. 4 a-year for delivery of news messages, and ¾ *d.* per message for ordinary messages.				
	1	Clerk	22 *s.*	1 *s.*	27 *s.*
	1	Clerk	14 *s.*	1 *s.*	21 *s.*

Tain	–	–	–	–	–	–	1 *d.* a Message, with minimum of	27	10	–	–	–	37	–
Thornhill (Dumfries)	–	–	–	–	–	–		25	8	–	–	–	33	–
Moniaive	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	8	–
Thurso	–	–	–	–	–	–		49	13	–	–	–	62	–
Castletown	–	–	–	–	–	–		8	1 *d.* and 2 *d.*	–	–	–	8	–
Tranent	–	–	–	–	–	–		24	1 *d.*	–	–	–	24	–
Prestonpans	–	–	–	–	–	–		8	2 *d.*	–	–	–	8	–
Troon	1	71	2	27	7	12		–	–	16	–	4	–	137
Turriff	–	–	–	–	–	–		*24	–	–	–	–	24	–
Wick	2	127	2	20	10	15		–	–	–	–	–	–	172
Wishaw	–	–	–	–	–	–		37	16	–	–	–	53	–
Total	497	32,657	443	8,877	766	902		6,557	1,457	483	333	364	7,801	44,595

Troon	1	Clerk	22 *s.*	1 *s.*	27 *s.*
To be replaced on vacancy by Clerk on scale of 14 *s.* by 1 *s.* to 21 *s.*					
	2	Messengers, at 5 *s.* a week each.			
Wick	1	Clerk	22 *s.*	1 *s.*	27 *s.*
Present Clerk receives 6 *d.* above maximum of scale, also 16 *l.* a year for superintending while the Postmaster is not responsible for Telegraph duties.					
	1	Clerk	14 *s.*	1 *s.*	21 *s.*
	2	Messengers, one at 5 *s.* during whole year, and one at 5 *s.* for six months, during the fishing season; total, 20 *l.*			

Messengers		8,877
Allowance to Postmasters		902
Ditto – – ditto		6,557
Delivery		1,457
Assistance		483
Medical Officers		333
Delivery at a fixed rate per Message		1,400
In-door Work, &c., ditto		1,500
Incidental Salaries		3,000
		57,166
Probable Increase		2,000
Total Salaries	£.	59,166

Allowances for Delivery at a fixed rate per Message	1,400
Allowances for In-door Work and Responsibility at a fixed rate per Message	1,500
Total Cost of Offices at which the work is wholly provided for by the Postmaster £.	10,701

(a) Where only one rate is shown in this Column it is for delivery in the Town or Village, or within one mile of the Office; and where more than one rate is shown, the first is for delivery in the Town or Village; the second is for delivery beyond the Town or Village, but within one mile of the Office; and the third is a rate per mile beyond that mile.

* Amounts marked thus (*) include payment for delivery in the Town or Village.

1875-76.

ESTIMATES,

REVENUE DEPARTMENTS.

POST OFFICE TELEGRAPHS.

SUB-HEADS (F.) and (G.)

Referred to in the Post Office Telegraphs Estimate for the Year ending 31st March 1876, pages 567, 568.

Vol 51.

COPYRIGHT (COLONIES).

RETURN to an Address of the Honourable The House of Commons, dated 1 March 1875;—*for*,

"COPIES of or EXTRACTS from any CORRESPONDENCE between the Colonial Office and any of the Colonial Governments on the subject of COPYRIGHT:"

"And, of any COLONIAL ACTS relating to COPYRIGHT which have been allowed by Her Majesty."

Colonial Office,
April 1875.

J. LOWTHER.

(*Mr. Edward Jenkins.*)

Ordered, by The House of Commons, *to be Printed*,
13 *April* 1875.

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COPIES of or EXTRACTS from any CORRESPONDENCE between the Colonial Office and any of the Colonial Governments on the subject of COPYRIGHT; And, of any COLONIAL ACTS relating to COPYRIGHT which have been allowed by Her Majesty.

I.

CANADA.

CORRESPONDENCE with the Governor General of CANADA, in continuation of Correspondence laid before Parliament, 29th July 1872 (House of Commons Paper, No. 339, of 1872).

No. 1.

Governor the Right Honourable Lord *Lisgar* to the Earl of *Kimberley*.—
(Received, 27 June 1872.)

No. 1.
The Lord Lisgar to the Earl of Kimberley.
7 June 1872.

Government House, Ottawa,
7 June 1872.

My Lord,

I HAVE the honour to forward herewith a copy of a Minute of the Privy Council of the Dominion, from which your Lordship will perceive that the Government have decided on introducing a Bill in Parliament respecting copyright, and that the last clause of the Bill will provide that it shall come into force only on proclamation of the Governor General.

6 June 1872.

The Minute further states, that as the Bill if passed into law will conflict with Imperial legislation, the proclamation contemplated by the last clause will only be issued with the sanction of Her Majesty's Government.

2. I beg to enclose a copy of the Bill as introduced in the Senate by the Postmaster General, Mr. Campbell.

I have, &c.
(signed) *Lisgar*.

The Right Hon. the Earl of Kimberley,
&c. &c. &c.

Enclosure 1, in No. 1.

COPY of a REPORT of a Committee of the Honourable the Privy Council, approved by His Excellency the Governor General on the 6th day of June 1872.

Encl. 1, in No. 1.

ON a Memorandum, dated 6th June 1872, from the Honourable the Postmaster General, who has been charged with the introduction into the Senate of a Bill to amend the Act respecting copyright, submitting to your Excellency in Council that the ultimate clause in the Bill provides that it shall come into force only on the proclamation of your Excellency, and suggesting that, inasmuch as the existing Copyright Acts of the Imperial Parliament expressly run into the Colonies of the Empire, and as this Bill, should it receive the sanction

I.
CANADA.

of the Parliament of Canada, will conflict with that legislation, the proclamation contemplated by the last clause of the Bill should only be issued with the sanction of Her Majesty's Imperial Government.

The Committee concur in the above recommendation, and submit the same for your Excellency's approval.

Certified,
(signed) *Wm. H. Lee,*
Clerk Privy Council.

Enclosure 2, in No. 1.

Encl. 2, in No. 1.

BILL.

AN ACT to amend the Act respecting COPYRIGHTS.

[NOTE.—*The words and clauses printed between brackets, thus* [ ], *are proposed to be struck out at the third reading.*]

Preamble.

WHEREAS it is expedient to make provision for securing and protecting in Canada the rights of authors in works wherein the copyright is subsisting in Great Britain; and whereas under Imperial Acts anterior in date to the British North America Act, 1867, copyrights granted in the United Kingdom were declared to extend to Her Majesty's Colonial Possessions, and the importation into the British Dominion for sale of foreign reprints of copyright works was absolutely prohibited, but provision was made that in case the Legislature of any British Possession should be disposed to make due provision for securing or protecting the rights of British authors in such Possession, and should pass an Act for that purpose, it should be lawful for Her Majesty, if she should approve of the nature of such provision, to issue, if she should think fit, an Order in Council removing the prohibition to import foreign reprints of copyright works in such possession, so long as such provision for securing or protecting British authors should remain in force therein; and whereas Her Majesty has seen fit, with reference to the Dominion of Canada, to act upon the authority so conferred upon Her, and foreign reprints of British copyright works are now permitted to be imported into Canada upon the payment of a duty collected on behalf of the owners of such copyrights of twelve and one-half *per centum ad valorem*; but nevertheless reprints in Canada of such British copyright works have not heretofore been permitted; and whereas by the British North America Act, 1867, express power is given to the Parliament of Canada to legislate upon the subject of copyright; and whereas provision for securing and protecting authors of British copyright works can be much more effectually made by authorising the reprinting and publication of such works in Canada on the terms in this Act contained; and whereas it is but just that Her Majesty's subjects in Canada should be allowed, on such conditions as will sufficiently protect and secure the authors of such copyright works, the advantages accorded to aliens and foreigners in respect of the reprinting of British copyright works: therefore Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

What works may be reprinted in Canada.

1. Works of which the copyright has been granted, and is subsisting in the United Kingdom, and copyright of which is not subsisting in Canada, may be reprinted, published, and sold in Canada; but only on the conditions and under the restrictions hereinafter contained.

On what condition.

2. No person shall reprint or publish any such copyright work without the license of the Governor General for that purpose.

The Governor in Council may make regulations.

3. The Governor General in Council may make regulations for the licensing of persons to engage in the work of reprinting and publishing in Canada British copyright works [but before obtaining such license every such person shall enter into bonds with sufficient sureties to the satisfaction of the Minister of Inland Revenue, for the payment to Her Majesty of all duties of

of excise, which under this or any other Act of the Parliament of Canada may be payable in respect of such reprints.]

Registration of reprints of British copyrights.

4. Any copyright work reprinted in Canada, and intended to be published under this Act, shall before publication be registered in the office of the Minister of Agriculture, who shall for the purpose of this class of registrations cause to be kept in his office a book to be called the "Register of "Reprints of British Copyrights" [and the sum of *one dollar* shall be payable to Her Majesty in respect of every such registration by the person desiring the same.]

Excise duty on reprints in Canada of British copyright works.

5. [There shall be imposed, levied, and collected for the account and benefit of the owners of the British copyright therein on all reprints in Canada of works wherein or whereof the copyright is subsisting in Great Britain, an *ad valorem* duty of excise of *twelve and one-half per centum* on the retail value of such works, under and in accordance with such rules, and in such manner and at such times as regards publication as may be laid down by regulations to be made by the Governor General in Council.]

Payment of amounts, &c., collected to parties interested.

6. [The duty of excise so to be imposed, levied, and collected, shall be paid to the party, or distributed among the parties beneficially interested in the British copyright, under regulations in that behalf to be made by the Governor General in Council, and approved of by one of Her Majesty's Principal Secretaries of State.]

Importation of certain foreign reprints prohibited.

7. [From and after the passing of this Act, the importation into Canada of foreign reprints of works of which the copyright is subsisting in Great Britain, and which have been registered here under section 4 for republication in Canada, shall be, and is hereby prohibited.]

Interpretation.

8. The word "work" in this Act shall include every volume, part or division of a volume, pamphlet, sheet of letter-press, sheet of music, map, chart, or plan, separately published.

Commencement of Act.

9. This Act shall come into force only from and after the date of any proclamation by the Governor General to that end.

No. 2.

No. 2.
The Earl of Dufferin to the Earl of of Kimberley.

22 July 1872.

Governor the Right Honourable the Earl of *Dufferin* to the Earl of *Kimberley*.
—(Received, 9th August 1872.)

My Lord, Riviere du Loup en bas, July 22 1872.

REFERRING to previous correspondence on the subject of copyright, I have the honour to transmit herewith a certified copy of a Bill, intituled "An Act to amend the Act respecting Copyright," passed in the last Session of the Dominion Legislature, and reserved by Lord Lisgar for the signification of Her Majesty's pleasure.

I have, &c.
(signed) *Dufferin*.

The Right Hon. the Earl of Kimberley,
&c. &c. &c.

Enclosure in No. 2.

Enclosure in No. 2.

AN ACT to amend the ACT respecting COPYRIGHTS.

WHEREAS it is expedient to make provision for securing and protecting in Canada the rights of authors in works wherein the copyright is subsisting in Great Britain; and whereas under Imperial Acts anterior in date to the British North America Act, 1867, copyrights granted in the United Kingdom were declared to extend to Her Majesty's Colonial Possessions, and the importation into the

I.
CANADA.

British Dominions for sale of foreign reprints of copyright works was absolutely prohibited; but provision was made, that in case the Legislature of any British Possession should be disposed to make due provision for securing or protecting the rights of British authors in such Possession, and should pass an Act for that purpose, it should be lawful for Her Majesty, if she should approve of the nature of such provision, to issue, if she should think fit, an Order in Council, removing the prohibition to import foreign reprints of copyright works in such Possession so long as such provision for securing or protecting British authors should remain in force therein; and whereas Her Majesty has seen fit, with reference to the Dominion of Canada, to act upon the authority so conferred upon Her, and foreign reprints of British copyright works are now permitted to be imported into Canada upon the payment of a duty collected on behalf of the owners of such copyrights of twelve and one half *per centum ad valorem*; but, nevertheless, reprints in Canada of such British copyright works have not heretofore been permitted; and whereas by the British North America Act, 1867, express power is given to the Parliament of Canada to legislate upon the subject of copyright; and whereas provision for securing and protecting authors of British copyright works can be much more effectually made by authorising the reprinting and publication of such works in Canada on the terms in this Act contained; and whereas it is but just that Her Majesty's subjects in Canada should be allowed, on such conditions as will sufficiently protect and secure the authors of such copyright works, the advantages accorded to aliens and foreigners in respect of the reprinting of British copyright works. Therefore, Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. Works of which the copyright has been granted and is subsisting in the United Kingdom, and copyright of which is not secured and subsisting in Canada, under any Canadian or Provincial Act, or which have not been *bonâ fide* printed and published in Canada, under the copyright so subsisting there, within one month from the time at which copyright may have been secured in Canada, may be reprinted, published, and sold in Canada, but only on the conditions and under the restrictions hereinafter contained: Provided always, that the period of one month, in this clause mentioned, may be extended by the Minister of Agriculture, on proof that the publisher has made satisfactory progress with the printing of the work.

2. No person shall reprint or publish any such copyright work without the license of the Governor General for that purpose.

3. The Governor General in Council may make regulations for the licensing of persons to engage in the work of reprinting and publishing in Canada, British copyright works; but before obtaining such license every such person shall enter into bonds, with sufficient sureties to the satisfaction of the Minister of Inland Revenue, for the payment to Her Majesty of all duties of excise, which, under this or any other Act of the Parliament of Canada, may be payable in respect of such reprints.

4. Any copyright work reprinted in Canada, and intended to be published under this Act, shall before publication be registered in the office of the Minister of Agriculture, who shall for the purpose of this class of registrations, cause to be kept in his office a book to be called the "Register of Reprints of British Copyrights;" and before registration shall be completed the person seeking for the same shall deposit with the Receiver General the sum of 100 dollars, to be returned to such person on proof that printing and publishing have *bonâ fide* taken place, and the sum of 1 dollar shall be payable to Her Majesty in respect of every such registration by the person desiring the same; provided always that every such registration shall be absolutely null and void if the work therein referred to be not *bonâ fide* printed and published by the person making the registration within one month thereafter, unless the Minister of Agriculture shall have, for the like reason as is mentioned in Section 1, extended the time for such printing and publishing, which he is hereby authorised in that case to do.

5. There shall be imposed, levied, and collected for the account and benefit of the owners of the British coyyright therein on all reprints in Canada of works wherein or whereof the copyright is subsisting in the United Kingdom, an

ad

ad valorem duty of excise of twelve and one half *per centum* on the highest wholesale value of such works, under and in accordance with such rules, and in such manner and at such times as regards publication, as may be laid down by regulations to be made by the Governor General in Council.

6. The duty of excise so to be imposed, levied, and collected, shall be paid to the party or distributed among the parties beneficially interested in the British copyright under regulations in that behalf to be made by the Governor General in Council, and approved of by one of Her Majesty's Principal Secretaries of State.

7. From and after the passing of this Act, the importation into Canada of foreign reprints of works of which the copyright is subsisting in the United Kingdom, and which have been registered here under Section 4, for republication in Canada, shall be and is hereby prohibited, and the Governor in Council may make regulations for ascertaining whether prohibited reprints are being sold, and for preventing the same.

8. On the foregoing provisions becoming law, all works published in the United Kingdom shall as regards the importation thereof into Canada, be deemed to be British copyright works, whether they be or be not mentioned in any list furnished to the collectors of customs at the places of importation unless the importer makes a solemn declaration that they are not so.

9. The word "work" in this Act shall include every volume, part or division of a volume, pamphlet, sheet of letter-press, sheet of music, map, chart, or plan, separately published.

10. This Act shall come into force only from and after the date of any proclamation by the Governor General to that end.

I do hereby certify the foregoing Bill to be a true copy of the original, now of record in my office, and passed by the Senate and House of Commons of Canada in the fifth Session of its first Parliament, in the 35th year of Her Majesty's reign, and reserved by the Governor General for the signification of the Queen's pleasure thereon, on Friday, the 14th day of June 1872.

Office of the Clerk of the Parliaments, Friday, 5th July 1872.

Robert Le Moine,
Clerk of the Parliaments.

No. 3.

Governor the Right Honourable the Earl of *Dufferin* to the Earl of *Carnarvon.*—
(Received 1 June 1874.)

No. 3.
The Earl of Dufferin to the Earl of Carnarvon.
16 May 1874.

Government House, Ottawa,
16 May 1874.

My Lord,

I HAVE the honour to transmit herewith, for your Lordship's consideration, attested copies of Resolutions adopted by the Senate and House of Commons of Canada, respectfully urging the assent of Her Majesty's Government to a Bill intituled "An Act to amend the Act respecting Copyrights," passed in the Session of 1872, and reserved by Lord Lisgar for the signification of Her Majesty's pleasure. If not assented to within two years, the Act will expire on the 14th of next month.

I communicated to your Lordship to-day by telegraphic message the substance of these Resolutions.

I also beg to enclose an extract from the "Globe" newspaper, containing a report of the debate on the introduction of the Resolution into the House of Commons.

I have, &c.
(signed) *Dufferin.*

The Right Hon. the Earl of Carnarvon,
&c. &c. &c.

I.
CANADA.

Enclosure 1, in No. 3.

Encl. 1, in No. 3. RESOLUTION adopted by the House of Commons of Canada.

House of Commons,
Wednesday, 13 May 1874.

Resolved, That an humble Address be presented to His Excellency the Governor General, praying that his Excellency will be pleased to convey to Her Majesty's Principal Secretary of State for the Colonies the respectful expression of the anxiety of this House that a Bill intitled, "An Act to amend the Act respecting Copyrights," passed in the Session of 1872, and reserved on the 14th June in that year for the signification of Her Majesty's pleasure thereon, should not be allowed to lapse by the expiry of the two years' limitation specified in the 57th section of "The British North America Act, 1867," and further to assure his Excellency that important interests in this Dominion are prejudiced by the absence of legislation such as this Bill contemplates.

Ordered, That the said Address be presented to His Excellency by such Members of this House as are of the Honourable the Privy Council.

Attest,
Alfred Patrick,
Clerk of the House.

RESOLUTION adopted by the Senate of Canada.

The Senate, Tuesday, 28 April 1874.

Resolved,—That an humble Address be presented to his Excellency the Governor General, praying that his Excellency will be pleased to convey to Her Majesty's Principal Secretary of State for the Colonies, the respectful expression of the anxiety of this House that a Bill intitled, "An Act to amend the Act respecting Copyrights," passed in the Session of 1872, and reserved on the 14th June in that year for the signification of Her Majesty's pleasure thereon, should not be allowed to lapse by the expiry of the two years' limitation, specified in the 57th section of "The British North America Act, 1867," and further to assure his Excellency that important interests in this Dominion are prejudiced by the absence of legislation such as this Bill contemplates.

Ordered,—That the said Address be presented to his Excellency the Governor General by such Members of this House as are Members of the Privy Council.

Attest,
Robert Le Moine,
Clerk Senate.

Enclosure 2, in No. 3.

Encl. 2, in No. 3. EXTRACT from the "Globe" Newspaper, 14th May.

THE COPYRIGHT LAW.

MR. DYMOND said he was quite aware of the equivocal welcome members were likely to receive who brought forward a motion requiring verbal explanation at this late period of the Session. The question to which he desired to call the attention of the House, however, was one that was not likely to cause any contention, as he had only to ask the present House of Commons to endorse the legislative

legislative action of the first Parliament of Canada. The resolution which he intended to propose was identical with one which had been unanimously passed recently, with the assent of the Government in the Upper House. It was, "That an humble Address be presented to his Excellency the Governor General praying that his Excellency will be pleased to convey to Her Majesty's Principal Secretary of State for the Colonies the respectful expression of the anxiety of this House that a Bill entitled 'An Act to amend the Act respecting Copyrights,' passed in the Session of 1872, and reserved on the 14th June in that year for the signification of her Majesty's pleasure thereon, should not be allowed to lapse by the expiry of the two years' limitation specified in the 57th section of the British North America Act of 1867; and further to assure his Excellency that important interests in this Dominion are prejudiced by the absence of legislation such as this Bill contemplates." The Bill referred to having been reserved on the 14th June 1872, it was necessary in order that it should not be void, that the Royal Assent should be obtained before the 14th June 1874. That must be his excuse for bringing the subject before the House at this time as a matter of urgency. The clauses of the Act which contained its gist or essence were these: The first clause read "Works of which the copyright has been granted and is subsisting in the United Kingdom, and copyright of which is not secured and subsisting in Canada under any Canadian or Provincial Act, or which has not been *bonâ fide* printed and published in Canada under the copyright subsisting there within one month from the time at which a copyright may have been secured in Canada, may be reprinted, published, and sold in Canada, but only on the conditions and under the restrictions hereinafter contained; provided always that the period of one month in this clause mentioned may be extended by the Minister of Agriculture on proof that the publisher has made satisfactory progress with the printing of the work." These restrictions and conditions, so far as they bore on the present discussion, were contained in the 5th clause: "There shall be imposed, levied, and collected for the account and benefit of the owners of the British copyright therein on all reprints in Canada of works wherein or whereof the copyright is subsisting in the United Kingdom an *ad valorem* duty of excise of 12½ *per centum* on the highest wholesale value of such works, under and in accordance with such rules, and in such manner, and at such times as regards publication, as may be laid down by regulations to be made by the Governor General in Council." The Imperial Copyright Act of 1842 granted copyright to persons resident at the time of publication in Great Britain and all parts of the British Dominions. It extended, therefore, to Canada, but up to the present time no judicial decision had been given in any Court which questioned the right of that Act to run through the whole of the British Dominions, as indicated by its terms. The Act of 1842 also imposed pains and penalties on all persons who should introduce into any part of the British possessions any works which were copyrighted under its powers. A very liberal construction had been given to the law of copyright by British judges, for whereas, in the United States no one who was not a citizen could obtain copyright protection, any person, from whatever part of the world he might come, by residing in England at the time of the production of the work, could obtain a copyright throughout the whole of the British Empire. Previous to the year 1847, notwithstanding the Act of 1842, owing to our geographical position, large numbers of American reprints of English works found their way into Canada. Of course, they were sold at the peril of the vendors, but at the same time, seeing that we had at that period hardly any book trade or literature of our own, there was an obvious reason for encouraging the sale of current literature, which was published on much lower terms in the United States than in Great Britain. Accordingly, in 1847, an Act was passed which practically admitted American reprints into Canada on payment of a customs duty of 12½ per cent. *ad valorem*. He believed that Sir Francis Hincks was the minister mainly instrumental in obtaining the passage of the Canadian Act which was necessary to give effect to this Imperial legislation. He understood that at that period an attempt was made to induce Sir Francis Hincks, as a member of the Government by whom the Act was passed, to place Canadian publishers on the same footing as their foreign rivals, but in consequence of the book trade in Canada being at the time insignificant in extent, Sir Francis Hincks declined to accede to the request. He was bound to say in justice to that

Encl. 2, in No. 3.

I.
CANADA.

that honourable gentleman, that by his exertions to bring the matter before the British Government and people during the last few years, he had done much to redeem what they now saw to have been a mistake. By the Confederation Act of 1867 the power to grant copyrights was given to the Canadian Parliament. It was a moot question which had never yet been decided by a court of law whether that Act over-rode or superseded the Imperial Statute of 1842. It was singular that we had legislated in our exclusive interest with respect to patents of invention and discovery under the same section of the Confederation Act which gave us power to legislate with respect to copyrights. It remained to be explained how it had come to pass there was exclusive jurisdiction in the one case, and only jurisdiction subject to the superior authority of Imperial legislation in the other. But few Canadian authors had taken advantage of the Canadian Copyright Act of 1868, although he believed that some publishers had been printing here to a limited extent the works of British authors by agreement with those authors. Practically, however, we were flooded at the present time by American reprints of British authors, the publication of which might be piratical, or by agreement with the original producer, while our publishers were prevented from reprinting these works in Canada on the same terms as the publishers of Boston or New York. The remarks which he had made applied, of course, more to current literature than to standard works. A practice had grown up in the United States of the leading publishers competing for advance sheets in the English market, so that while occasionally an English author found his work reproduced without compensation to himself, in very many instances the author, or those who had the copyright, were paid for the right to reprint. These arrangements, coupled with the fact that the Canadian sale was small in comparison with that in the United States, had probably prevented the English author from coming to terms with Canadian publishers. He would mention the results of the experience of one gentleman who was well known, not only as an enterprising publisher, but as one of the most loyal and patriotic of Canadians. He referred to Mr. John Lovell of Montreal. Mr. Lovell had been in business since 1835, and during the whole of that period had been desirous of giving Canada a cheap current literature of her own, or at any rate of her own production. A few years ago Mr. Charles Reade's work "Foul Play" was published by an American firm. It did not enter Canada as an English reprint, but as an American copyright work. To test the state of the law, Mr. Lovell printed and published about 3,000 copies of that work at 25 cents, the American edition being sold in Canada at 75 cents. This left an admirable profit both for himself and the retail dealer. He was, however, threatened by Mr. Reade with an action at law, and although the action was never tried, he thought it better to place the profits to the credit of those who might be declared legally entitled to them, and there the money remained to this day. Mr. Lovell desired to publish another work of Mr. Reade's, "Put Yourself in his Place," but on applying to Sheldon & Co. of New York for permission to publish it in Canada, he was told that he might do so for the trifling sum of twenty thousand dollars. This was not the only case in which the disadvantages of the present law had been shown. Mr. Lovell, however, was desirous of rendering his best assistance as a well-known Canadian publisher to induce the English publishers, who were our chief opponents in this matter, to withdraw any opposition which they might be disposed to offer to the Act of 1872, now awaiting the Royal Assent. He went to England and had an interview with Messrs. Longman and a number of other English firms. He reminded Mr. Longman that he had offered to pay him 100*l.* for the privilege of publishing "Colenso's Algebra" in Canada, but Mr. Longman adhered to the determination that none of his copyright works should be published, as he said, by a colonist, and ended by the exclamation, "Thank God, we have got the power and we intend to keep it." We had to see whether we had not power and a cause so just to lay before the Imperial authorities as to break down Mr. Longman's resolution. Mr. Lovell, disheartened at the discouragement he had received for so many years, determined to circumvent the obstacles in another way. He established a printing office at Rouse's Point, set up his types in Montreal, took them to Rouse's Point, printed his sheets there, and sent them into Canada, paying the 12½ per cent. *ad valorem* customs duty. The American publishers, however, offered him so large an amount of business that he found he could more profitably employ his hands

hands in printing American reprints of English works at Rouse's Point than carry out his original intention of printing for the Canadian market. He would be able to turn out something like one book a day, and had now from a Boston firm one order amounting to some 40,000 dollars. In the course of a few months he would employ 500 hands, who would otherwise have been employed on Canadian soil, but would now be engaged on American territory, and he supposed in time would drift into the position of citizens of the United States. The Act of 1847, giving the English author the right to a 12½ per cent. customs duty, to be collected on the frontier, had practically been a dead letter. There was an amount of routine necessary which enabled the American publisher to obtain an advantage over the Canadian publishers, and to anticipate the action of the customs authorities. There was a great difficulty in collecting this. That was the case with Mr. Disraeli's novel "Lothair." A direct application had been made to the customs department to collect the 12½ per cent. on this work as reprinted in the States, but the officials had received no instructions, and the edition was circulated in Canada before any action could be taken. There were practical difficulties, too, in the way of collecting the duty, as book parcels were often of a very miscellaneous character, and amongst a large number of other works were perhaps only a few dozens of reprints, and it was said that in some parts parcels were never opened to ascertain if they were subject to the author's copyright duty. The whole sum collected in 1872-73 under this head amounts to a trifle over 400 dollars. There was no intention, in the legislation proposed, to interfere with any special arrangements that might be made between the publishers of Canada and copyright owners in Great Britain. The law would only take effect in cases where such arrangements had failed to be made, or had been refused. He had received a communication from a large publishing firm in Toronto, Hunter, Rose & Co., who, he was bound in fairness to mention, were somewhat opposed to the views he had advocated. They stated that for the last three years they had been publishing a number of works by arrangement with English authors, including the late Lord Lytton, the present Lord Lytton, Mr. Charles Reade, Mr. George Macdonald, Mr. F. W. Robertson, Mr. Wilkie Collins, Mrs. Oliphant, and others. These arrangements, however, appeared to have been of comparatively recent origin; during the time in fact that the Honourable Senator Ryan, Sir F. Hincks, and other persons, had pressed upon the Government of Canada, and through them upon the Imperial Government, the importance of legislation in the sense of the Bill now advocated. It was worth remarking, too, that while some English authors opposed this legislation, its most active supporter in Great Britain was Sir Charles Trevelyan, the executor of Lord Macaulay and trustee of that nobleman's copyrights, as disinterested an advocate, therefore, as could be found. He (Mr. Dymond) believed that if the Bill in question became law, they would find a large number of favourable arrangements entered into between English authors and Canadian publishers. It would induce the publishers here to obtain the earliest advices of English works likely to be put to press, or advance copies for publication in this country. Mr. Lovell had assured him that if such a law as this were sanctioned, not only would the Canadian publishers enter into the publication on a large scale of these works, but by a system of book canvassing there would be no village, farm, or store throughout the Dominion that would not be sought by the book agents. As an instance of the want of legal protection for British authors under the present law, he mentioned that "Todhunter's Arithmetic" had been published in Canada by some one who had substituted dollars and cents for pounds, shillings and pence, and placed another name than the original author's on the title page. There would be no inducement to this species of piracy if a fair and equitable system of reprinting under legal agreements existed between the authors in England and the publishers of Canada. After a careful investigation of this subject, and after having been, long before he had the honour of a seat in that House, in communication with Canadian publishers on this subject, he (Mr. Dymond) believed that if this right were given to them they would be able to supply not only the Canadian but also the American market. All the expenses of production were far less in Montreal and Toronto than in Boston or New York, and he was told that very important results might accrue to the trade in this country if the legislation they sought were accorded to them. He repudiated any idea that because he had crossed the Atlantic he was less anxious than before to preserve the rights of his fellow-countrymen at home; and in

bringing this subject before the House he had been actuated with the hope that some little asperities on the other side might be smothered, and that our good faith might not be any the more readily doubted because it was brought before the Parliament of Canada by one who had still about him some flavour of the old sod.

Mr. *Holton* thought the phraseology of the proposed address was open to doubt as to the meaning of its terms.

Mr. *Makenzie* said that the subject had been surrounded with difficulties, and while some British authors were quite willing to assent to such legislation as was embodied in the Act of 1872, others were violently opposed to it. The Imperial Government had made suggestions on the subject, but he (Mr. Makenzie) did not see any way of meeting the question except by the Bill to which the motion referred. He was glad the subject had been brought forward, and hoped the action of the House would prove effectual.

The motion was then agreed to.

No. 4.

No. 4.
The Earl of Carnarvon to the Earl of Dufferin.
15 June 1874.

The Earl of *Carnarvon* to Governor the Right Honourable the Earl of *Dufferin*.

My Lord, Downing-street, 15 June 1874.

I HAVE to acknowledge the receipt of your Despatch of the 16th ultimo,* transmitting for my consideration attested copies of Resolutions of the Parliament of Canada, urging that Her Majesty's assent should be given to a Bill entitled "An Act to amend the Act respecting Copyrights," passed in the Session of 1872, and reserved by Lord Lisgar.

2. I have felt myself unable to advise Her Majesty to assent to this Bill; and I now proceed to state shortly to you the grounds upon which I have reluctantly, though without any doubt, been compelled, after taking the advice of the Law Officers of the Crown, to tender this advice to Her Majesty.

3. The Imperial Copyright Act, 5 & 6 Vict. c. 45, is, as you are aware, still in force in its integrity throughout the British Dominions, in so far as it prohibits the *printing* in any part of such Dominions of a book in which there is subsisting copyright under that Act, without the assent of the owner of the copyright, although the provision in that Act which prohibits the *importation* of foreign reprints of British copyright works has been modified by the subsequent Act, 10 & 11 Vict. c. 95.

4. There is a recital in the Canadian Bill that by the British North America Act, 1867, express power is given to the Parliament of Canada to legislate upon the subject of copyright, but it is to be observed that the section (the 91st) containing this provision is one of several having reference (under the 6th general head of the Act) to "the distribution of legislative power," and provides that "copyrights," amongst other subjects, are to be dealt with by the Parliament of Canada, while other subjects (under section 92) are to be exclusively dealt with by the Provincial Legislatures.

5. The effect of the Imperial Act is to enable the Parliament of Canada to deal with Colonial copyrights within the Dominion, but it is clear that it was not contemplated to interfere with the rights secured to authors by the Imperial Act of 5 & 6 Vict. c. 45, or to override the provisions of that Act.

6. Upon

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* No. 3.

6. Upon this point I am supported not only by the opinion of the present Law Officers of the Crown, but by the opinion of those eminent lawyers, the present Lord Selborne and Mr. Herschell, Q.C., whose reports will be found in the copyright paper presented to Parliament in 1872, a copy of which I annex for your information.

House of Commons, 339, July 1872. Page 74.

7. I may further observe, if confirmation of this view were needed, that the Report of the Committee of your Privy Council of the 6th June 1872, enclosed in your Despatch of the 7th June,* admits that the provisions of the Canadian Bill are in conflict with Imperial Legislation.

8. In these circumstances I have had no alternative but to advise Her Majesty that Her assent could not properly be given to the Canadian Bill; and I may add that the validity of this Bill would not have been established even if Her Majesty had been pleased to assent to it, inasmuch as by the 2nd section of the Colonial Laws Validity Act (28 & 29 Vict. c. 63), any part of a Colonial law which is repugnant to an Imperial Act, extending to the colony in which such law is passed, is *pro tanto* absolutely void and inoperative.

9. I am aware that the subject of Colonial copyright has long been under consideration, and that attempts were made by Her Majesty's late Government, in connection with yourself and your ministers, to arrive at a settlement of this difficult but most important question. I will only now express my readiness to co-operate, and my confident hope that we may without difficulty be able to agree in the provisions of a measure which, while preserving the rights of the owners of copyright works in this country under the Imperial Act, will give effect to the views of the Canadian Government and Parliament.

I have, &c.
(signed) *Carnarvon.*

To the Right Honourable
The Earl of Dufferin.

No. 5.

Governor the Right Honourable the Earl of *Dufferin* to the Earl of *Carnarvon.*
—(Received 4th March 1875.)

No. 5.
The Earl of Dufferin to the Earl of Carnarvon.
16 February 1875.

Canada, Government House, Ottawa,
16 February 1875.

My Lord,

I HAVE the honour to transmit herewith, for your Lordship's information, certified copies of a Bill which has recently been introduced into the Canadian Legislature respecting copyrights.

I have, &c.
(signed) *Dufferin.*

The Right Honourable
The Earl of Carnarvon,
&c. &c. &c.

Enclosure in No. 5.

Enclosure in No. 5.

BILL.

AN ACT respecting COPYRIGHTS.

[NOTE.—*The clause and part of a clause printed between brackets, thus [ ] are proposed to be struck out in Committee.*]

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Preamble.

1. The Minister of Agriculture shall cause to be kept in his office books to be called the "Registers of Copyrights," in which proprietors of literary, scientific, and artistical

Registers of copyrights.

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artistical works or compositions, may have the same registered in accordance with the provisions of this Act.

Minister of Agriculture to make rules, &c.

2. The Minister of Agriculture may, from time to time, subject to the approval of the Governor in Council, make such rules and regulations, and prescribe such forms as may appear to him necessary and expedient for the purposes of this Act; such regulations and forms being circulated in print for the use of the public shall be deemed to be correct for the purposes of this Act, and all documents, executed and accepted by the said Minister of Agriculture, shall be held valid so far as relates to all official proceedings under this Act.

Penalty for printing MSS. without owner's consent.

3. If any person prints, or publishes, or causes to be printed or published, any manuscript whatever, the said manuscript having not yet been printed in Canada or elsewhere, without the consent of the author or legal proprietor first obtained, such person shall be liable to the author or proprietor for all damages occasioned by such publication, to be recovered in any court of competent jurisdiction.

Who may have copyright.

4. The person who is the author of any book, map, chart, or musical composition, or of any original painting, drawing, statuary, sculpture or photograph, or who invents, designs, etches, engraves or causes to be engraved, etched, or made from his own design, any print or engraving, and the legal representatives of such person, shall have the sole right and liberty of printing, reprinting, publishing, reproducing and vending such literary, scientific, or artistical works or compositions, in whole or in part, and of allowing translations to be printed or reprinted and sold, of such literary works from one language into other languages, for the term of twenty-eight years, from the time of recording the copyright thereof in the manner hereinafter directed.

Condition for obtaining copyright.

2. The condition for obtaining such copyright shall be that the said literary, scientific, or artistical works be published or produced in Canada, whether they be so published or produced for the first time, or contemporaneously with or subsequently to publication or production elsewhere. Provided that in no case the exclusive privilege in Canada shall continue to exist after it has expired everywhere else.

Exception.

3. No immoral, or licentious, or irreligious, or treasonable, or seditious literary, scientific, or artistical work, shall be the legitimate subject of such registration or copyright.

Renewal of copyright.

5. If at the expiration of the aforesaid term of twenty-eight years, such author, or any of the authors, when the work has been originally composed and made by more than one person, be still living, or being dead, has left a widow or a child, or children, living, the same exclusive right shall be continued to such author, or if dead, then to such widow and child or children (as the case may be) for the further term of fourteen years; but in such case within one year after the expiration of the first term the title of the work secured shall be a second time recorded, and all other regulations herein required to be observed in regard to original copyrights shall be complied with in respect to such renewed copyright.

Record of renewal to be published.

6. In all cases of renewal of copyright under this Act, the author or proprietor shall, within two months from the date of such renewal, cause a copy of the record thereof to be published once in the "Canada Gazette."

Deposit of copies in the Minister of Agriculture's office.

7. No person shall be entitled to the benefit of this Act, unless he has deposited in the office of the Minister of Agriculture two copies of such book, map, chart, musical composition, photograph, print, cut, or engraving; and in case of paintings, drawings, statuary, and sculptures, unless he has furnished a written description of such works of art; and the Minister of Agriculture shall cause the copyright of the same to be recorded forthwith in a book to be kept for that purpose, in the manner adopted by the Minister of Agriculture, or prescribed by the rules and forms which may be made, from time to time, as hereinbefore provided.

One to be sent to the Library of Parliament.

8. The Minister of Agriculture shall cause one of the two copies of such book, map, chart, musical composition, photograph, print, cut, or engraving aforesaid, to be deposited in the library of the Parliament of Canada.

Notice of copyright to appear in work.

9. No person shall be entitled to the benefit of this Act, unless he gives information of the copyright being secured, by causing to be inserted in the several

several copies of every edition published during the term secured, on the title-page, or the page immediately following, if it be a book, or if a map, chart, musical composition, print, cut, engraving or photograph, by causing to be impressed on the face thereof, or if a volume of maps, charts, music or engravings, upon the title-page or frontispiece thereof, the following words, that is to say: "Entered according to Act of Parliament of Canada, in the year by A. B., in the office of the "Minister of Agriculture." But as regards paintings, drawings, statuary and sculptures, the signature of the artist shall be deemed a sufficient notice of such proprietorship.

Exception.

10. Pending the publication or republication in Canada of a literary, scientific or artistical work, the author or his legal representatives may obtain an interim copyright by depositing in the office of the Minister of Agriculture a copy of the title, or a designation of such work intended for publication or republication in Canada, the said title or designation to be registered in the Interim Copyright Register in the said office, to secure to the author aforesaid the exclusive rights recognised by this Act, previous to publication or republication in Canada; the said interim registration, however, not to endure for more than three months from its date of entry in the said interim register.

Interim copyright.

2. A literary work, intended to be published in pamphlet or book form, but which is first published in separate articles in a newspaper or periodical, may be the subject of registration within the meaning of this Act, while it is so preliminarily published, provided that the title of the manuscript and a short analysis of the work are deposited in the office of the Minister of Agriculture, and that every separate article so published is preceded by the words, "Registered in accordance with the Copyright Act of 1875"; but the work when published in book or pamphlet form shall be subject, besides, to the other requirements of this Act.

Registration of work first published in separate articles.

11. If any other person, after the recording of the title of any book according to this Act, within the term herein limited, or after the copyright is secured and for the term or terms of its duration, prints, publishes, or reprints, or re publishes, or imports, or causes to be so printed, published or imported, any copy or any translation of such book without the consent of the person legally entitled to the copyright thereof, first had and obtained by assignment, or knowing the same to be so printed or imported, publishes, sells, or exposes for sale or causes to be published, sold or exposed for sale any copy of such book without such consent, such offender shall forfeit every copy of such book to the person then legally entitled to the copyright thereof; and shall forfeit and pay for every such copy which may be found in his possession, either printed or printing, published, imported or exposed for sale, contrary to the intent of this Act such sum, not being less than 10 cents nor more than one dollar, as the court shall determine; of which penalty one moiety shall be to the use of Her Majesty, and the other to the legal owner of such copyright, and such penalty may be recovered in any court of competent jurisdiction.

Penalty for the infringement of copyright of a book.

12. If any person, after the recording of any painting, drawing, statuary or sculpture work, within the term or terms limited by this Act, reproduces in any manner or causes to be reproduced, made or sold, in whole or in part, copies of the said works of art, without the consent of the proprietor or proprietors, such offender or offenders shall forfeit the plate or plates on which such reproduction has been made, and also every sheet thereof so copied, printed or photographed, to the proprietor or proprietors of the copyright thereof, and shall further forfeit for every sheet of the same reproduction so published or exposed for sale contrary to the true intent and meaning of this Act such sum, not being less than 10 cents nor more than one dollar, as the court shall determine; and one moiety of such forfeiture shall go to the proprietor or proprietors, and the other moiety to the use of Her Majesty, and such forfeiture may be recovered in any court of competent jurisdiction.

Penalty for the infringement of copyright of a painting, &c.

13. If any person after the recording of any print, cut or engraving, map, chart, musical composition or photograph, according to the provisions of this Act, within the term or terms limited by this Act, engraves, etches or works, sells or copies, or causes to be engraved, etched or copied, made or sold, either in the whole or by varying, adding to or diminishing the main design, with intent

Penalty for the infringement of copyright of a print, &c.

tent to evade the law, or prints, or reprints or imports for sale, or causes to be so printed or imported for sale, any such map, chart, musical composition, print, cut, or engraving, or any part thereof, without the consent of the proprietor or proprietors of the copyright thereof, first obtained as aforesaid, or knowing the same to be so printed or imported without such consent, publishes, sells or exposes for sale, or in any manner disposes of any such map, chart, musical composition, engraving, cut, photograph or print, without such consent as aforesaid, such offender or offenders shall forfeit the plate or plates on which such map, chart, musical composition, engraving, cut, photograph or print has been copied, and also every sheet thereof, so copied or printed as aforesaid, to the proprietor or proprietors of the copyright thereof, and shall further forfeit for every sheet of such map, musical composition, print, cut, or engraving which may be found in his or their possession, printed or published or exposed to sale, contrary to the true intent and meaning of this Act such sum, not being less than 10 cents nor more than one dollar, as the court shall determine; and one moiety of such forfeiture shall go to the proprietor or proprietors, and the other moiety to the use of Her Majesty, and such forfeiture may be recovered in any court of competent jurisdiction.

Proviso.

14. Nothing herein contained shall prejudice the right of any person to represent any scene or object, notwithstanding that there may be copyright in some other representation of such scene or object.

Protection against negligent or unwilling author.

15. If, through the neglect or unwillingness of an author to obtain in the manner herein pre-cribed, the copyright of his work, or through the want of republishing and registering in Canada, within the three months, a work having been the subject of an interim copyright, any person has undertaken the republication of such work, or has imported foreign reprints of such works after paying the royalty prescribed in virtue of any Imperial law on the subject, such person shall have acquired the privilege of disposing by sale or otherwise of the number of copies thus actually reproduced or in process of being reproduced, or thus imported; the proof, however, in such a case shall lie with such person to establish the extent and regularity of the transaction.

Copyright to assignee of author.

16. Whenever the author of a literary, scientific or artistical work or composition which may be the subject of copyright, has executed the same for another person or has sold the same to another person for due consideration, such author shall not be entitled to obtain or to retain the proprietorship of such copyright, which is by the said transaction virtually transferred to the purchaser, who may avail himself of such privilege, unless a reserve of the said privilege is specially made by the author or artist in a deed duly executed.

Penalty for falsely pretending to have copyright.

17. If any person not having legally acquired the copyright of a literary, scientific or artistical work, inserts in any copy thereof produced, reproduced or imported, or impresses on any such copy, that the same hath been entered according to this Act, or words purporting to assert the existence of a Canadian copyright in relation thereto, every person so offending shall incur a penalty not exceeding 300 dollars (one moiety whereof shall be paid to the person who sues for the same, and the other moiety to the use of Her Majesty), to be recovered in any court of competent jurisdiction.

Copyright and right to obtain it assignable.

18. The right of an author of a literary, scientific or artistical work, to obtain a copyright, and the copyright when obtained shall be assignable in law, either as to the whole interest or any part thereof, by an instrument in writing made in duplicate and to be recorded in the office of the Minister of Agriculture, on production of both duplicates [and payment of the fee hereinafter provided]. One of the duplicates shall be retained in the office of the Minister of Agriculture, and the other returned, with certificate of registration, to the party depositing it.

Cases of conflicting claims in respect of copyright to be settled before a court.

19. In case of any person making application to register as his own the copyright of a literary, scientific or artistical work already registered in another person's name, or in case of simultaneous conflicting application, or of an application made by any person other than the person entered as proprietor of a registered copyright, to cancel the said copyright, the party so applying shall be notified that the question is to be settled before a court of competent jurisdiction, and no further proceedings shall be had concerning the subject before a judgment is produced

produced maintaining, cancelling, or otherwise settling the matter; and this registration, or cancellation, or adjustment of the said right shall then be made by the Minister of Agriculture in accordance with such decision.

Clerical errors.

20. Clerical errors happening in the framing or copying of any instrument drawn in the office of the Minister of Agriculture shall not be construed as invalidating the same, but when discovered they may be corrected under the authority of the Minister of Agriculture.

Copies or extracts.

21. All copies or extracts certified from the office of the Minister of Agriculture shall be received in evidence, without further proof and without production of the originals.

Provision for the case of a copyrighted work being out of print.

22. Should a work copyrighted in Canada become out of print, a complaint may be lodged by any person with the Minister of Agriculture, who, on the fact being ascertained to his satisfaction, shall notify the copyright owner of the complaint and of the fact, and if, within a reasonable time, no remedy is applied by such owner, the Minister of Agriculture may grant a license to any person to publish a new edition or to import the work, specifying the number of copies and the royalty to be paid on each to the copyright owner.

Application for registration may be made through an agent.

23. The application for the registration of an interim copyright, of a temporary copyright and of a copyright, may be made in the name of the author or of his legal representative, by any person purporting to be the agent of the said author, and any fraudulent assumption of such authority shall be a misdemeanour, and shall be punished by fine and imprisonment accordingly, and any damage caused by a fraudulent or an erroneous assumption of such authority shall be recoverable before any court of competent jurisdiction.

Penalty for making false entries, &c.

24. If any person shall wilfully make or cause to be made any false entry in the registry books of the Minister of Agriculture, or shall wilfully produce or cause to be tendered in evidence any paper falsely purporting to be a copy of an entry in the said books, he shall be guilty of a misdemeanour, and shall be punished accordingly.

Anonymous books may be entered in the name of first publisher.

25. If a book be published anonymously, it shall be sufficient to enter it in the name of the first publisher thereof, either on behalf of the unnamed author or on behalf of such first publisher, as the case may be.

Second and subsequent editions.

26. It shall not be requisite to deliver any printed copy of the second or of any subsequent edition of any book or books, unless the same shall contain very important alterations or additions.

Limitation of actions.

27. No action or prosecution for the recovery of any penalty under this Act shall be commenced more than two years after the cause of action arose.

Fees payable under this Act.

[28. The following fees shall be payable to the Minister of Agriculture before an application for any of the purposes hereinafter mentioned shall be entertained, that is to say:—

	Dls.	*cts.*
On registering a copyright	1	00
On registering an interim copyright	0	50
On registering a temporary copyright	0	50
On recording an assignment	1	00
On certified copy of registration	0	50
On registering any decision of a court of justice, for every folio	0	50

On office copies of documents not above mentioned the following charges shall be made:—

	Dls.	*cts.*
For every single or first folio certified copy	0	50
For every subsequent 100 words (fractions from and under 50 being not counted, and over 50 being counted for 100)	0	25

Proviso.

2. The said fees shall be in full of all services performed under this Act by the Minister of Agriculture or by any person employed by him in pursuance of this Act.

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3. All fees received under this Act shall be paid over to the Receiver General and form part of the Consolidated Revenue Fund of Canada. No fees shall be made the subject of exemption in favour of any person; and no fee, exacted by this Act, once paid, shall be returned to the person who paid it.]

Repeal of inconsistent Acts.

29. "The Copyright Act of 1868," being the Act 31 Vict. c. 54, and all other Acts or parts of Acts, inconsistent with the provisions of this Act, are hereby repealed, subject to the provisions of the next following section.

Unexpired copyrights to continue unimpaired.

30. All copyrights heretofore acquired under the Acts or parts of Acts repealed, shall in respect of the unexpired terms thereof, continue unimpaired, and shall have the same force and effect as regards the Province or Provinces to which they now extend, and shall be assignable and renewable, and all penalties and forfeitures incurred and to be incurred under the same may be sued for and enforced, and all prosecutions commenced before the passing of this Act for any such penalties or forfeitures already incurred may be continued and completed as if such Acts were not repealed.

Short title.

31. In citing this Act it shall be sufficient to call it "The Copyright Act of 1875."

I, Robert Le Moine, Clerk of the Parliaments and of the Senate of the Dominion of Canada, certify the foregoing to be a true copy of the original Bill, intituled "An Act respecting Copyrights," introduced in the Senate, and read the first time on Friday, the twelfth day of February instant.

Given under my hand and seal at Ottawa, Canada, this Eighteenth day of February, One thousand Eight hundred and Seventy-five.

Robert Le Moine. L. S.

II.

VICTORIA.

II.
VICTORIA.

REPLY to CIRCULAR DESPATCH of the 1st June 1870, in continuation of those of which copies, or the substance, were laid before Parliament, 29th July 1872.—(House of Commons Paper, No. 339 of 1872.)

No. 1.

(Circular.)

The Earl *Granville*, K.G., to the Governors of certain Colonies.

No. 1.
Earl Granville, K.G., to Governors of certain Colonies.
1 June 1870.

Sir, Downing-street, 1 June 1870.

THE attention of Her Majesty's Government has recently been directed to the operation of the Imperial Copyright Act of 1842, as it affects persons publishing in the Colonies.

It appears from the decision in Low *v.* Routledge in the House of Lords, that while on the one hand publication in the United Kingdom gives copyright throughout the British Empire, on the other hand, publication in a Colony only confers such copyright within the Colony as may be afforded by the local law.

It appears to Her Majesty's Government very proper that this inequality should be removed, and I transmit to you the draft of a Bill which they are prepared to introduce into Parliament to effect that object; but before this step is taken I should be glad to be favoured with any suggestions or observations either upon this Bill or upon the general question of copyright, which you (or your Responsible Ministers) may desire to offer.

I have, &c.
(signed) *Granville.*

Enclosure in No. 1.

DRAFT of a BILL to amend the LAW relating to COPYRIGHT. A.D. 1870.

WHEREAS the author of a book is entitled, if the book is first published in the United Kingdom, to copyright in the book in every part of Her Majesty's Dominions, but is not so entitled if the book is first published in any Colony, and it is expedient that he should be enabled to acquire the same right, whether the book is first published in a Colony or in the United Kingdom:

Be it enacted by the Queen's Most Excellent Majesty, by and with the advice and consent of the Lords Spiritual and Temporal, and Commons, in this present Parliament assembled, and by the authority of the same, as follows:—

1. This Act shall be construed as one with the Act of the Session of the fifth and sixth years of the reign of Her present Majesty, chapter forty-five, intituled "An Act to amend the Law of Copyright" (in this Act referred to as the principal Act), and with the Act of the Session of the tenth and eleventh years of the reign of Her present Majesty, chapter ninety-five, intituled "An Act to amend the Law relating to the Protection in the Colonies of Works entitled to Copyright in the United Kingdom," and the said Acts, together with this Act, may

Construction and short title.

II. VICTORIA.

be cited as the Copyright Acts, 1842 to 1870, and each Act may be cited separately as the Copyright Act of the year in which it was passed.

Definition.

2. In this Act the term British Possession means any part of the British Dominions other than the United Kingdom.

Right of person to copyright where book first published in a British Possession.

3. Where a book has been first published, either before or after the passing of this Act, in a British Possession, and such book is entered in the registry book of the Stationers' Company in manner provided by the principal Act, every person shall (unless it is shown that the law of such British Possession relating to copyright has not been complied with in the case of such book) be entitled in respect of such book to the same right of copyright, and the same benefits as he would have been entitled to under the principal Act, if such book had been first published in the United Kingdom.

The provisions of this section with respect to copyright in a book, shall extend, *mutatis mutandis*, to the liberty of representing or performing any dramatic piece or musical composition, the first public representation or performance of such piece or composition being equivalent to the first publication of a book.

Amendments of 5 & 6 Vict. c. 45.

4. For the purpose of better carrying into effect this Act, the following amendments shall be made in the principal Act, namely,—

(1.) In Section 3 the words "in any part of the British Dominions" shall be inserted after the word "published," wherever it occurs in that section:

(2.) Copies of books or editions required to be delivered for certain libraries under Section 8, shall, if published in a British Possession, be delivered within six months after demand made thereof in writing, as mentioned in that section:

(3.) The value and sum mentioned in Section 10, may be recovered in any British Possession, either in a summary way in the same court, or before the same justices or magistrates, and in the same manner as a summary penalty may be recovered in such Possession, or as near thereto as circumstances admit, or as a debt in any competent court in such Possession, or in such other manner as any Act or Ordinance having the force of law in such Possession may from time to time provide:

(4.) In Section 17, after the words "published in any part of the said United Kingdom," there shall be inserted the words, "or of any British Possession."

Amendment of 16 & 17 Vict. c. 107, s. 44.

5. The provisions of the Customs Consolidation Act, 1853, with respect to the importation of books, shall extend to books whether first composed, written, or printed in the United Kingdom, or in any British Possession.

Exception of books not registered.

6. Nothing in the principal Act, or in the Customs Consolidation Act, 1853, or in this Act, shall be construed to apply to any book, dramatic piece, or musical composition first published, represented, or performed in a British Possession, unless such book, dramatic piece, or musical composition has been entered in the registry book of the Stationers' Company in manner provided by the principal Act.

No. 2.

Viscount Canterbury, K.C.B., to the Earl of Kimberley. 6 November 1872.

No. 2.

Governor the Right Honourable Viscount *Canterbury*, K.C.B., to the Earl of *Kimberley*.—(Received 23 December 1872.)

Government Offices, Melbourne,
6 November 1872.

My Lord,

ON the receipt of the Despatch (Circular, 1st June 1870), I referred it to my Responsible Advisers for any observations they might wish to offer on the Draft Bill, enclosed in the Despatch, relating to copyright, proposed to be introduced into the Imperial Parliament.

Several

Several changes of administration have occurred since the Despatch was thus referred by me; but this morning I have received from the Attorney General a Memorandum on the subject, and I beg to forward a copy of it for your Lordship's information.

6 November 1872.

I have, &c.
(signed) *Canterbury.*

The Right Honourable
The Earl of Kimberley,
&c. &c. &c.

Enclosure in No. 2.

MEMORANDUM.

Enclosure in No. 1.

6 November 1872.

THE proposed Bill is, I think, one which, if it becomes law, will be beneficial and appreciated in the Colony. I may point out that one Copyright Act (No. 350) is an adaptation of the English law.

I have no suggestion to make as to the proposed Bill, but I agree with the suggestion made by the Registrar of Copyrights, that it would be of advantage to the Colony to be furnished from time to time with information of all copyrights registered in London.

(signed) *J. W. Stephen.*

The Private Secretary.

III.
TASMANIA and NEW ZEALAND.

III.

TASMANIA AND NEW ZEALAND.

REPLIES to CIRCULAR DESPATCH of the 29th July 1873, in continuation of those presented to Parliament July 1874 [c. 1067].

No. 1.

No. 1. Governor Du Cane to the Earl of Carnarvon. 8 August 1874.

Governor *Du Cane* to the Earl of *Carnarvon*.—(Received, 6 October 1874.)

Government House, Tasmania,
8 August 1874.

My Lord,

I HAVE the honour to forward to your Lordship a Memorandum addressed to me by the Colonial Secretary, in reply to Lord Kimberley's Circular Despatch of the 29th of July 1873, inclosing the Draft of a Bill to amend the "Copyright Act of 1842," and requesting to be furnished with any suggestions which my Responsible Ministers may desire to offer upon it.

Memorandum, dated 8 August 1874.

2. Your Lordship will see that my Advisers have no suggestions to offer upon the provisions of this Bill, which, in the opinion of the Attorney General, appears to afford a suitable means of obtaining protection for Colonial authors.

I have, &c.
The Right Hon. the Earl of Carnarvon. (signed) *Charles Du Cane.*

Enclosure in No. 1.

Enclosure in No. 1.

MEMORANDUM.

Colonial Secretary's Office, 8 August 1874.

THE Colonial Secretary has the honour to return herewith the Circular Despatch from the Right Honourable the Secretary of State of the 29th July 1873, requesting to be furnished with any suggestions your Excellency's Responsible Advisers might desire to offer upon a Draft Bill to amend the "Copyright Act of 1842," copy of which accompanied the Despatch. Ministers desire to offer no suggestions upon the provisions of the Bill, and, in the opinion of the Attorney General, it appears to afford a suitable means of obtaining protection for Colonial authors.

Should the proposed measure receive the sanction of the Imperial Parliament, it will be necessary to introduce a Bill into the Tasmanian Legislature bringing his Colony within the beneficial provisions of the English Act.

I have, &c.
His Excellency the Governor. (signed) *Thos. D. Chapman.*

No. 2.

Governor the Right Honourable Sir *James Fergusson*, Bart., to the Earl of *Carnarvon*.—(Received 15 December 1874.)

Government House, Wellington, New Zealand,
My Lord, 26 October 1874.

THE Earl of Kimberley addressed to me, on the 29th July 1873, a Circular Despatch on the subject of the state of the law affecting international copyright, together with the draft of a Bill to amend the Copyright Act of 1842.

2. I referred his Lordship's Despatch to my Advisers for their consideration. They desire to express their regret for the unreasonable delay which has occurred in giving a reply, and now request me to intimate to your Lordship their general approval of the proposed Bill.

I have, &c.
The Right Hon. the Earl of Carnarvon, &c. &c. &c. (signed) *James Fergusson*,
Governor.

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NEW ZEALAND.

COPYRIGHT ORDINANCE passed the 15th day of March 1842, in the Fifth Year of the Reign of Her Majesty Queen Victoria.

(Confirmation notified in "Government Gazette," 3rd April 1843.)

ANALYSIS.

Title.
Preamble.
1. Period of Protection.
2. Penalty.

AN ORDINANCE to secure the COPYRIGHT of PRINTED BOOKS to the Authors thereof.

Preamble.

WHEREAS it is desirable that the Copyright of Books should be secured by law to the authors thereof: Be it enacted, by the Governor of New Zealand, with the advice and consent of the Legislative Council thereof, as follows:

Period of protection.

1. The author of any book which shall hereafter be printed and published, and his assignees, shall have the sole liberty of printing and reprinting such book for the full term of twenty-eight years, to commence from the day of first publishing the same, and also if the author shall be living at the end of that period for the residue of his natural life.

Penalty.

2. If any person shall, during the period or periods aforesaid, print, reprint, or import, or cause to be printed, reprinted, or imported any such book, without the consent in writing of the author or assignee of the copyright thereof, or shall, knowing the same to have been so printed, reprinted, or imported without such consent as aforesaid, sell, publish, or expose for sale, or cause to be sold, published, or exposed for sale, or have in his possession for sale any such books, without such consent as aforesaid, every such person shall be liable to an action at the suit of the author or assignee, in which action double costs of suit shall be allowed; and shall also, upon a verdict being given against him in such action as aforesaid, forfeit and pay the sum of fifty pounds to the use of Her Majesty, Her heirs and successors, for the public uses of the colony, and the support of the Government thereof.

W. Hobson, Governor.

Passed in the Legislative Council the Fifteenth day of March, in the year of our Lord One thousand Eight hundred and Forty-two.

J. Coates, Clerk of Council.

BERMUDA.

1848—No. 9.

An Act to regulate the Importation of Books, and to Protect the British Author.—[16th June 1848.]

Whereas under the provisions of the Act of the Imperial Parliament, made and passed in the tenth and eleventh years of Her Majesty's reign, intituled "An Act to amend the Law relating to the Protection in the Colonies of Works entitled to protection in the United Kingdom," it is expedient to legislate on the Law of Copyright: Preamble.

I. We therefore, &c., and be it enacted, &c., that from and after the time when this Act shall go into operation, it shall be lawful to import all books of whatsoever nature or kind, and from whatsoever country the same shall be imported, save and except the reprints of any book or books first composed, written or published in Great Britain or Ireland, and protected at the time of such importation by the laws of copyright, passed by the Imperial Parliament now in force and as hereinafter provided; and that the said books, save and except the reprints as aforesaid, shall be admitted into these islands duty free. All books may be imported duty free, except reprints of protected British publications.

II. And be it, &c., that on the importation from any foreign country of any reprint of any book or review, bound or in covers, of whatsoever nature or kind the same may be, first composed, written or published in the United Kingdom of Great Britain and Ireland, and protected at the time of such importation by the Acts of the Imperial Parliament to enforce the law of copyright, there shall be paid an *ad valorem* duty on the value of such reprints of fifteen per centum: Provided always, that such duty shall not be paid on newspapers or other periodicals containing extracts only from such books or reviews as aforesaid; and the said duty shall be paid into the public treasury of these islands; and after making the deduction therefrom hereinafter provided for, shall be remitted by the Governor of these islands to the Commissioners of Customs at London, with a detailed account thereof, at least once a year, in order that the said nett duty may be duly paid over to the registered proprietors of the copyright of such books or reviews respectively: Provided also, that before the reprint of any book or review be made liable to such *ad valorem* duty as aforesaid, the said book or review shall have been duly registered according to the provisions of the Act of the Imperial Parliament made in the fifth and sixth years of Her Majesty's reign, intituled "An Act to amend the Law of Copyright": Provided also, that in order to provide a fund for remunerating the officers who shall collect and keep the account of such *ad valorem* duty as aforesaid, there be deducted and retained in the public treasury of these islands, out of the duty so collected and paid in there as aforesaid, five per centum on the amount of such duty.

Ad valorem duty of 15 per cent. on the importation from foreign countries of reprints of protected British books.

Proviso as to extracts.

Duty, how paid, and remitted to London.

Proviso. Reprints of registered books only liable.

Proviso: 5 per cent. to be deducted out of duty for collecting it.

III. And be it, &c., that after this Act shall go into operation, it shall not be lawful for any person to import or bring, or cause to be imported or brought into these islands for use, sale, or hire, any reprint referred to in the foregoing clause of this Act, and therein and thereby made liable to duty, contrary to the true intent and meaning of this Act, or knowingly to sell, publish, or expose for sale, or let to hire, or have in his or her possession for use, sale, or hire, any such reprint; and every such reprint so imported or brought, sold, published, or exposed to sale, shall be forfeited and sold; one half of the proceeds thereof to be applied to the use of the officer of revenue seizing the same, and the other half to the registered proprietor of the copyright of the book from which such reprint is made; and further, every person so offending, being duly convicted thereof before any two justices of the peace in these islands, shall for every such offence forfeit the sum of five pounds, and double the value of every copy of such reprint which he or she shall so import, or cause to be imported into these islands; or shall knowingly sell, publish, or expose to sale, or let to hire, or shall have in his possession for use, sale, or hire, contrary to the true intent and meaning of this Act; two pounds thereof to the use of such officer of revenue, and

Penalty on illegally importing, selling, hiring, or having for use such reprints.

How applied.

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and the remainder of such penalty to be paid into the public treasury, and remitted for the use of the proprietor of the copyright, in the same manner as in the second clause of this Act is provided.

Reprints when entered for duty to be stamped.

IV. And be it, &c., that at the time of the entry of any reprint of any book or review, it shall be lawful for the officer passing such reprint to stamp the same: and the public treasurer of these islands shall furnish, at the public expense, to the several officers who may require the same, the form of stamps necessary for such service.

Value of reprints, how ascertained.

V. And be it, &c., that for the purpose of computing the duty payable on any reprints imported as aforesaid, the value thereof shall be ascertained by the declaration in writing made and subscribed, before the public treasurer, or other proper officer, receiving the entry of such reprints, by the importer of such reprints, or his known agent, specifying the invoice price thereof, and that he verily believes such invoice price was the true value thereof at the place from whence the said reprints were imported; and such invoice price shall be deemed to be the value of the said reprints upon which the duties imposed by this Act shall be charged and paid: Provided always, that if it shall appear to the public treasurer, or other proper officer, that such reprints have been invoiced below the real and true value thereof at the place from whence the same were imported; or if the invoice price is not known, the said reprints shall in such case be examined by two competent persons to be nominated and appointed by the public treasurer; and such persons shall declare in writing, before the public treasurer or other proper officer what is the true and real value of such reprints in these islands; and the value so declared shall be deemed to be the true and real value of such reprints, and upon which the duties imposed by this Act shall be charged and paid.

Suspending clause.

VI. And be it, &c., that this Act shall not go into operation until Her Majesty's assent thereto shall be had and made known in these islands.

[Confirmed by the Crown, 13th February 1849.]

NOTE.

Acts to the same effect have been passed in Jamaica, 22 Vict. c. 21, British Guiana, No. 14, of 1851; Bahamas, 11 Vict. c. 6; St. Vincent, No. 88, of 1852; Cape, No. 4, of 1854; Natal, No. 14, of 1856; Mauritius, No. 24, of 1851; Barbados, No. 257, of 1848; St. Lucia, No. 1, of 1850; Antigua, No. 110, of 1850; St. Kitts, No. 85, of 1849. The rates of duty imposed by these Acts vary from fifteen to twenty-five per cent. *ad valorem*.

CANADA.

CAP. LIV.

AN ACT respecting COPYRIGHTS.—(Assented to 22nd May 1868.)

Preamble.

HER MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Register of copyrights.

1. The Minister of Agriculture shall cause to be kept in his office a book, to be called the "Register of Copyrights," in which proprietors of literary, scientific, and artistical works or compositions, may have the same registered in accordance with the provisions of this Act.

Minister of Agriculture to make rules, &c.

Their effect.

2. The Minister of Agriculture may, from time to time, subject to the approval of the Governor in Council, make such rules and regulations, and prescribe such forms as may appear to him necessary and expedient for the purposes of this Act; such regulations and forms being circulated in print for the use of the public, shall be deemed to be correct for the purposes of this Act; and all documents executed according the same, and accepted by the said

said Minister of Agriculture, shall be held valid, so far as relates to all official proceedings under this Act.

Who may have copyright in Canada.

3. Any person resident in Canada, or any person being a British subject, and resident in Great Britain or Ireland, who is the author of any book, map, chart, or musical composition, or of any original painting, drawing, statuary, sculpture, or photograph, or who invents, designs, etches, engraves, or causes to be engraved, etched, or made from his own design, any print or engraving, and the legal representatives of such persons, shall have the sole right and liberty of printing, reprinting, publishing, reproducing, and vending such literary, scientific, or artistical works or compositions, in whole or in part, and of allowing translations to be made of such literary works from one language into other languages, for the term of twenty-eight years, from the time of recording the title thereof in the manner hereinafter directed; but no immoral or licentious, treasonable, or seditious book, or any other such literary, scientific, or artistical work or composition, shall be the subject of such registration or copyright.

Proviso.

Renewal and continuation of copyright.

4. If, at the expiration of the aforesaid term, such author, or any of the authors, where the work has been originally composed and made by more than one person, be still living and residing in Canada, or in Great Britain or Ireland, or being dead, has left a widow or a child, or children living, the same exclusive right shall be continued to such author, or if dead, then to such widow and child or children (as the case may be) for the further time of fourteen years; but in such case, within one year after the expiration of the first term, the title of the work secured shall be a second time recorded, and all other regulations herein required to be observed in regard to original copyrights shall be complied with in respect to such renewed copyrights.

Condition.

Record of renewal to be published.

5. In all cases of renewal of copyright under this Act, the author or proprietor shall, within two months from the date of such renewal, cause a copy of the record thereof to be published once in the "Canada Gazette."

Deposit of copies in the office of the Minister of Agriculture.

6. No person shall be entitled to the benefit of this Act, unless he has deposited in the office of the Minister of Agriculture two copies of such book, map, chart, musical composition, photograph, print, cut, or engraving, and in case of paintings, drawings, statuary and sculptures, unless he has furnished a written description of such works of art, and the Minister of Agriculture shall cause the same to be recorded forthwith in a book to be kept for that purpose, in the manner prescribed by the rules and forms which may be made from time to time, as herebefore provided; for which record the person claiming such right as aforesaid shall pay into the hands of the Minister of Agriculture one dollar, and the like sum for every copy actually given to such person or his legal representatives; and the sums so paid shall be paid over to the Receiver General to form part of the Consolidated Revenue of Canada.

One to be sent to Library of Parliament.

7. The Minister of Agriculture shall cause one of the two copies of such book, map, chart, musical composition, photograph, print, cut, or engraving aforesaid, to be deposited in the library of the Parliament of Canada.

Notice of copyright to appear in work.

8. No person shall be entitled to the benefit of this Act unless he gives information of the copyright being secured, by causing to be inserted in the several copies of every edition published during the term secured on the title page, or the page immediately following, if it be a book, or if a map, chart, musical composition, print, cut, engraving, or photograph, by causing to be impressed on the face thereof; or if a volume of maps, charts, music, or engravings, upon the title or frontispiece thereof, the following words, that is to say: "Entered according to Act of the Parliament of Canada, in the year , by A.B., in the office of the Minister of Agriculture." But as regards paintings, drawings, statuary and sculptures, the signature of the artist shall be deemed a sufficient notice of such proprietorship.

Exception.

Publication in Canada required.

9. To entitle any such literary production or engraving as is in this Act mentioned, being the work of any such person residing in Great Britain or Ireland, to the protection of this Act, the same shall be printed and published in Canada, and shall, in addition to the words directed to be inserted by the last section of this

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this Act, and immediately following thereafter, contain the name and place of abode or business in Canada of the printer and publisher thereof.

Penalty for infringement of copyright of books.

10. If any other person, after the recording of the title of any book according to this Act, within the term or terms herein limited, prints, publishes, or imports, or causes to be printed, published, or imported, any copy or any translation of such book without the consent of the person legally entitled to the copyright thereof, first had and obtained by deed duly executed, or, knowing the same to be so printed or imported, publishes, sells, or exposes to sale, or causes to be published, sold, or exposed to sale, any copy of such book without such consent in writing, such offender shall forfeit every copy of such book to the person then legally entitled to the copyright thereof, and shall forfeit and pay two dollars for every such copy which may be found in his possession, either printed or printing, published, imported, or exposed to sale, contrary to the intent of this Act; of which penalty one moiety shall be to the use of Her Majesty, and the other to the legal owner of such copyright, to be recovered in any court of competent jurisdiction.

Penalty for infringement of copyright of painting, &c.

11. If any person, after the recording of any painting, drawing, statuary, or sculpture work, within the term or terms limited by this Act, reproduces in any manner or causes to be reproduced, made or sold, in part or in the whole, copies of the said works of art, without the consent of the proprietor or proprietors, such offender or offenders shall forfeit the plate or plates on which such reproduction has been made, and also every sheet thereof so copied, printed, or photographed to the proprietor or proprietors of the copyright thereof, and shall further forfeit two dollars for every sheet of the same reproduction so published or exposed to sale contrary to the true intent and meaning of this Act; and one moiety of such forfeiture shall go to the proprietor or proprietors, and the other moiety to the use of Her Majesty, and such forfeiture may be recovered in any court of competent jurisdiction.

Penalty for infringement of copyright of print, &c.

12. If any person, after the recording of the title of any print, cut, or engraving, map, chart, musical composition, or photograph, according to the provisions of this Act, within the term or terms limited by this Act, engraves, etches or works, sells, or copies, or causes to be engraved, etched, or copied, made, or sold, either in the whole or by varying, adding to or diminishing the main design, with intent to evade the law, or prints, or imports for sale, or causes to be printed, or imported for sale, any such map, chart, musical composition, print, cut, or engraving, or any parts thereof, without the consent of the proprietor or proprietors of the copyright thereof, first obtained, as aforesaid, or knowing the same to be so printed or imported without such consent, publishes, sells or exposes to sale, or in any manner disposes of any such map, chart, musical composition, engraving, cut, photograph, or print, without such consent, as aforesaid, such offender or offenders shall forfeit the plate or plates on which such map, chart, musical composition, engraving, cut, photograph or print has been copied, and also every sheet thereof, so copied or printed as aforesaid, to the proprietor or proprietors of the copyright thereof, and shall further forfeit two dollars for every sheet of such map, musical composition, print, cut, or engraving which may be found in his or their possession, printed, or published, or exposed to sale, contrary to the true intent and meaning of this Act; and one moiety of such forfeiture shall go to the proprietor or proprietors, and the other moiety to the use of Her Majesty, and such forfeiture may be recovered in any court of competent jurisdiction.

Temporary registration to secure copyright.

13. A literary work, intended to be published in pamphlet or book form, but which is first published in separate articles in a newspaper or periodical, may be the subject of registration within the meaning of the present Act, while it is so preliminarily published, provided that the title of the manuscript and a short analysis of the work are deposited in the office of the Minister of Agriculture, the registration fee be duly paid, and that every separate article so published is preceded by the words "Registered in accordance with the Copyright Act of 1868"; but the work when published in book or pamphlet form, shall be subject, besides, to the other requirements of this Act.

No copyright of any scene or object.

14. Nothing herein contained, however, shall prejudice the right of any person to represent any scene or object, notwithstanding that there may be copyright in some other representation of such scene or object.

15. Whenever

15. Whenever the author of a literary, scientific or artistical work or composition, which may be the subject of copyright, has executed the same for another person, or has sold the same to another person for due consideration, such author shall not be entitled to obtain or to retain the proprietorship of such copyright, which is by the said transaction virtually transferred to the purchaser who may avail himself of such privilege, unless a reserve of the said privilege is specially made by the author or artist in a deed duly executed. Copyright of work made to order, &c.

16. If any person prints or publishes any manuscript whatever in Canada, or the same having been printed or published elsewhere, offers it or causes it to be offered for sale in Canada, without the consent of the author or legal proprietor first obtained, such author or proprietor being resident in Canada, or being a British subject resident in Great Britain or Ireland, such person shall be liable to the author or proprietor for all damages occasioned by such injury, to be recovered in any court of competent jurisdiction. Damages for infringement of copyright.

17. If any person prints, publishes or reproduces any book, map, chart, musical composition, print, cut, or engraving, or other work of art or photograph, and not having legally acquired the copyright thereof, inserts therein, or impresses thereon, that the same hath been entered according to this Act, or words purporting the same, every person so offending, shall incur a penalty not exceeding sixty dollars (one moiety thereof to the person who sues for the same, and the other moiety to the use of Her Majesty), to be recovered in any court of competent jurisdiction. Penalty for falsely pretending to have copyright.

18. No action or prosecution for the recovery of any penalty under this Act shall be commenced more than two years after the cause of action arose. Limitations of actions.

19. Chapter 81 of the Consolidated Statutes of the late Province of Canada, and chapter 116 of the Revised Statutes of Nova Scotia (third series), and all other Acts or parts of Acts, inconsistent with the provisions of the present Act, are hereby repealed, subject to the provisions of the next section. Repeal of former Act.

20. All copyrights heretofore acquired under the Acts or parts of Acts hereby repealed, shall, in respect of the unexpired terms thereof, continue unimpaired, and shall have the same force and effect as regards the province or provinces to which they now extend, and shall be assignable and renewable, and all penalties and forfeitures incurred and to be incurred under the same may be sued for and enforced, and all prosecutions commenced before the passing of this Act for any such penalties or forfeitures already incurred may be continued and completed as if such Acts were not repealed. Unexpired copyrights continued.

21. In citing this Act, it shall be sufficient to call it "The Copyright Act of 1868." Short Title.

CANADA.

CAP. LVI.

AN ACT to impose a DUTY on FOREIGN REPRINTS of BRITISH COPYRIGHT WORKS.—(Assented to 22nd May 1868).

WHEREAS by an Act of the Parliament of the United Kingdom, passed in the Session held in the tenth and eleventh years of Her Majesty's reign, intituled, "An Act to amend the Law relating to the Protection in the Colonies of Works entitled to Copyright in the United Kingdom," it is provided, that in case the Legislature of any British possession shall be disposed to make due provision for securing or protecting the rights of British authors in such possession, and shall pass an Act for that purpose, and transmit the same, in the proper manner, to the Secretary of State, in order that it may be submitted to Her Majesty, and in case Her Majesty should be of opinion that such Act is sufficient for the purpose of securing to British authors reasonable protection within such possession, it shall be lawful for Her Majesty to express Her Royal approval of such Act, and thereupon, by Order in Council, to suspend, so long Preamble. Imperial Act, 10 & 11 Vict. c. 95.

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as the provisions of such Act shall continue in force in such colony, the provision contained in the Imperial Acts in the said above-recited Act mentioned, or in any other Acts, against the importing, selling, letting out to hire, exposing for sale or hire, or possessing, foreign reprints of books first composed, written, printed or published in the United Kingdom, and entitled to copyright therein; and it is expedient to pass such Act as aforesaid, to the end that foreign reprints of such works may, under the provisions of the said Imperial Act, be lawfully imported into Canada, on conditions common to the whole Dominion; and to remove doubts as to the intent of the Act passed in the present Session of the Parliament of Canada, intituled, "An Act imposing duties of Customs with the Tariff of Duties payable under it;" Therefore, Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Act of Canada, 31 Vict. c. 7.

Governor in Council may impose a duty on such reprints of British copyright works for the benefit of the authors.

1. It shall be lawful for the Governor in Council to impose upon books imported into Canada, and being copies printed or reprinted in any other country than the United Kingdom, of books first composed, or written, or printed, or published in the United Kingdom, of which the copyright shall be still subsisting, and with regard to which the notice to the Commissioners of Customs required by any Act of the Parliament of the United Kingdom in that behalf, shall have been given, an *ad valorem* duty, not exceeding twenty per cent., and, from time to time, to alter the said duty (not exceeding in any case the rate aforesaid), and, from time to time, to establish such regulations and conditions as may be consistent with any Act of the Parliament of the United Kingdom then in force, as he may deem requisite and equitable, with regard to the admission of such books, and to the distribution of the proceeds of such duty to or among the party or parties beneficially interested in the copyright; and such duty shall be collected in like manner as duties of Customs, and under the provisions of the Acts relating to such duties.

Interpretation.

2. The word "book" in this Act shall include every volume, part or division of a volume, pamphlet, sheet of letter press, sheet of music, map, chart or plan, separately published.

When to come into force.

3. The foregoing provisions of this Act (except in so far as it may be otherwise directed in any such order as aforesaid of Her Majesty in Council) shall come into operation upon, from, and after the day to be appointed for that purpose, in any Proclamation of the Governor, signifying Her Majesty's Royal Approval of this Act, and the issuing of such Order of Her Majesty in Council, and not before.

Former duty to remain until a duty is imposed under this Act.

4. And it is hereby declared, that it was not the intent of the Act of the Parliament of Canada, cited in the Preamble to this Act, that any duty imposed on foreign reprints of such British copyright books as are mentioned in the foregoing sections of this Act, by any Act of the late Province of Canada, or by any order of the Governor of that Province in Council, made or to be made under such Act, or by any Act of the Legislature of the Province of Nova Scotia, or of New Brunswick, for the purpose of being distributed to or among the party or parties beneficially interested in the copyright, should be repealed; and any such duty shall continue to be collected for the purposes aforesaid, until a duty shall be imposed for like purposes under this Act, after which it shall cease.

CAPE OF GOOD HOPE.

No. 2 of 1873.

ACT to protect and regulate the Rights of AUTHORS in respect of their WORKS.

[This Act will be found printed in Command Paper, c. 1067 of 1874, page 21.]

COPYRIGHT (COLONIES).

COPIES of or Extracts from Correspondence between the Colonial Office and any of the Colonial Governments on the subject of Copyright; and of Colonial Acts relating to Copyright whic have been allowed by Her Majesty.

(*Mr. Edward Jenkins.*)

Ordered, by The House of Commons, *to be Printed,*
13 *April* 1875.

144.

Under 3 *oz.*

Vol 51.

COLONIES.

RETURN to an Address of the Honourable The House of Commons, dated 17 July 1873;—*for*,

"RETURN of the Cost of the several Colonies of the British Empire at the Expense of the British Exchequer for the Years 1869–70, 1870–71, 1871–72, and 1872–73 (in continuation of and in the same form as Parliamentary Paper, No. 80, of Session 1870, and No. 52, of 1871)."

Governors.	Lighthouses.
Justices.	Other Public Works.
Secretaries.	Survey Department.
Other Salaries of Clerks, &c.	Medical and Surgical.
Pensions.	Schools and Education.
Police.	Indian Department.
Jails.	Ecclesiastical.
Prisoners.	Miscellaneous Charges in Aids.
Hospitals.	Cost of Regular Troops.
Fortifications and other Military Defences.	Naval Charges.
Barracks.	Steamers, &c.

Colonial Office, March 1875.

J. LOWTHER.

(*Mr. Mellor.*)

Ordered, by The House of Commons, *to be Printed*, 18 *March* 1875.

ABSTRACT of the Cost of the several Colonies of the British Empire at the Expense of the British Exchequer from the Years 1869–70 to 1872–73, inclusive.

	1869–70.	1870–71.	1871–72.	1872–73.
Military and Maritime Stations:	£.	£.	£.	£.
Gibraltar	297,375	316,431	341,577	306,433
Malta	341,106	353,494	431,312	378,520
Cape of Good Hope	273,127	180,517	154,672	162,827
Mauritius	46,315	49,708	43,759	33,575
Bermuda	194,221	205,585	180,946	193,015
St. Helena	45,852	35,790	32,127	27,659
Heligoland	1,714	1,556	3,529	1,560
Falkland Islands	6,370	5,951	5,180	5,447
Hong Kong	160,000	182,135	133,985	112,389
Plantations and Settlements:				
Jamaica	138,179	106,547	76,295	80,779
Bahamas	29,776	28,373	20,733	23,308
Honduras	14,313	12,039	15,180	10,684
West Indies	153,704	142,656	125,654	152,106
Canada	434,223	219,834	59,117	3,552
Nova Scotia	208,795	150,437	140,569	149,616
New Brunswick	8,192	727	119	3
Prince Edward Island	1,800	300	—	—
Newfoundland	21,787	9,937	561	560
Vancouver Island and British Columbia	1,992	980	1,520	796
West Coast of Africa	103,114	56,404	41,694	66,110
Ceylon	Excess of Receipts 4,713	Excess of Receipts 5,688	52	Excess of Receipts 17,865
Labuan	50	50	1,050	50
Straits Settlements	53,288	37,646	31,357	68,250
Australian Settlements:				
Western Australia	77,114	68,758	53,645	44,548
South Australia	86	1,649	5	—
Queensland	22	—	800	—
Victoria	52,680	44,402	11,857	10,740
New South Wales	9,133	8,955	2,708	248
Tasmania	24,383	8,319	Excess of Receipts 907	1,335
New Zealand	51,982	4,812	1,911	1,226
Sundry Colonies	—	—	—	—
Net Total £.	2,745,980	2,228,304	1,911,007	1,817,471

N.B.—In reference to some exceptional classifications of expenditure, *see* Notes at foot of the Yearly Returns.

1869-70.

RETURN of the Cost of the several Colonies of the British Empire

	MILITARY AND MARITIME STATIONS.									PLANTATIONS			
	Gibraltar.	Malta.	Cape of Good Hope, including British Kaffraria and Natal.	Mauritius.	Bermuda.	St. Helena.	Heligoland.	Falkland Islands.	Hong Kong.	Jamaica.	Bahamas.	Honduras.	West Indies.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1. Governors	–	–	–	–	2,200	–	–	–	–	–	1,167	–	15,014
2. Justices	–	–	–	–	75	–	–	–	–	2,250	–	–	3,453
3. Secretaries	–	–	–	–	200	–	–	–	–	–	–	–	599
4. Other Salaries of Clerks, &c.	–	–	–	–	–	–	–	–	–	–	–	–	531
5. Pensions	–	–	1,033	360	–	3,894	–	–	327	981	250	–	3,489
6. Police (*a*)	11,642	–	–	–	–	–	–	–	–	–	–	–	–
7. Jails (*a*)													
8. Prisoners (*a*)													
9. Hospitals	–	–	–	–	–	–	–	–	–	–	–	–	–
10. Fortifications and other Military Defences.	8,028	12,863	1,082	1,653	42,760	1,305	–	–	(*b*) 2,887	517	202	210	600
11. Barracks	16,360	15,408	10,069	3,015	7,260	3,223	–	–	(*b*) 13,792	5,689	1,218	1,262	10,682
12. Lighthouses	–	–	–	–	–	–	–	573	–	–	7,478	–	584
13. Other Public Works	–	–	–	–	–	–	–	–	–	–	–	–	–
14. Survey Department	118	28	–	2	–	–	–	–	–	2	–	–	650
15. Medical and Surgical	–	–	–	–	–	–	–	–	–	–	–	–	–
16. Schools and Education	–	–	–	–	–	–	–	–	–	–	–	–	–
17. Indian Department	–	–	–	–	–	–	–	–	–	–	–	–	–
18. Ecclesiastical	–	–	–	–	–	–	–	–	–	7,612	–	–	11,701
19. Miscellaneous Charges and Aids.	–	–	2,410	–	–	400	1,714	4,532	7,311	233	284	14	1,647
20. Cost of Regular Troops	255,405	311,172	249,335	61,506	135,377	33,217	–	–	(*b*) 147,070	111,252	18,694	11,670	95,948
21. Naval Charges	7,535	8,568	25,840	5,334	7,987	4,241	–	1,265	(*b*) 13,615	10,764	587	1,157	13,114
22. Steamers	–	–	–	–	–	–	–	–	–	–	–	–	–
£.	299,088	348,039	289,769	71,870	195,859	46,280	1,714	6,370	185,002	139,300	29,880	14,313	158,012
Less (as below)	1,713	6,933	16,642	25,555	1,638	428	–	–	25,002	1,121	104	–	4,308
TOTAL £.	297,375	341,106	273,127	46,315	194,221	45,852	1,714	6,370	160,000	138,179	29,776	14,313	153,704
Military Contribution	–	6,200	16,642	25,555	–	374	–	–	20,000	1,070	–	–	4,229
Premium on Bills	1,713	733	–	–	1,638	54	–	–	5,002	51	104	–	79
£.	1,713	6,933	16,642	25,555	1,638	428	–	–	25,002	1,121	104	–	4,308

(*a*) This Net Expenditure for Convict Services has been included in order to continue the Parliamentary Return in the same form as before, although, properly speaking, the expense is for Imperial purposes, not Colonial.

- - - - - - - - - 1869-70.

at the EXPENSE of the BRITISH EXCHEQUER, for the Year 1869-70.

AND SETTLEMENTS.										AUSTRALIAN SETTLEMENTS.								TOTAL.
Dominion of Canada.			Prince Edward Island.	Newfoundland.	Vancouver Island and British Columbia.	West Coast of Africa.	Ceylon.	Labuan.	Straits Settlements.	Western Australia.	South Australia.	Queensland.	Victoria.	New South Wales.	Tasmania.	New Zealand.	Sundry Colonies.	
Canada.	Nova Scotia.	New Brunswick.																
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
–	–	–	1,500	–	–	3,000	– –	–	–	1,943	–	–	–	–	–	–	–	24,824
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	–	–	–	5,778
–	–	–	–	–	–	500	– –	–	–	–	–	–	–	–	–	–	–	1,830
–	–	–	–	–	–													
863	300	–	–	–	500	997	– –	50	–	–	–	–	1,153	–	500	–	–	14,697
–	–	–	–	–	–	–	– –	–	–	74,780	–	–	–	7,867	14,053	–	–	108,342
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	–	–	–	—
35,376	30,296	(c)	(c)	385	–	265	729	–	–	–	–	–	–	–	50	100	–	139,308
11,093	19,396	(c)	(c)	1,992	–	3,475	7,218	(d)	1,908	–	–	–	–	–	1,122	1,138	–	135,320
–	–	–	–	–	–	–	85	–	–	330	–	–	–	–	–	–	–	9,050
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	–	–	–	—
914	71	(c)	(c)	–	98	–	– –	–	–	–	–	–	–	–	–	–	–	1,883
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	–	–	–	—
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	–	–	–	—
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	–	–	–	—
700	1,338	–	–	500	–	–	– –	–	–	–	–	–	–	–	–	–	–	21,851
1,089	–	–	300	360	1,300	3,609	400	–	1,380	800	–	–	175	–	–	–	–	27,958
359,285	141,812	(c)	(c)	17,182	–	71,705	124,816	(d)	102,532	–	(e)	(e)	64,573	(e)	8,287	48,710	–	2,369,548
26,977	15,648	8,192	–	1,368	94	4,118	9,319	–	6,768	5	86	22	9,175	1,266	660	2,443	–	186,148
–	–	–	–	–	–	15,641	– –	–	–	–	–	–	–	–	–	–	–	15,641
436,297	208,861	8,192	1,800	21,787	1,992	103,310	142,567	50	112,588	77,858	86	22	75,076	9,133	24,672	52,391	–	3,062,178
2,074	66	–	–	–	–	196	147,280	–	59,300	744	–	–	22,396	–	289	409	–	316,198
434,223	208,795	8,192	1,800	21,787	1,992	103,114	Excess of Receipts, 4,713	50	523,288	77,114	86	22	52,680	9,133	24,383	51,982	–	2,745,980 (Net.)
–	–	–	–	–	–	–	146,685	–	59,300	–	–	–	22,010	–	–	–	–	302,065
2,074	66	–	–	–	–	196	595	–	–	744	–	–	386	–	289	409	–	14,133
2,074	66	–	–	–	–	196	147,280	–	59,300	744	–	–	22,396	–	289	409	–	316,198

(b) Including Japan. (c) Included in Nova Scotia. (d) Included in Straits Settlements. (e) Included in Victoria.

1870–71.

RETURN of the Cost of the several Colonies of the British Empire

	MILITARY AND MARITIME STATIONS.									PLANTATIONS			
	Gibraltar.	Malta.	Cape of Good Hope, including British Kaffraria and Natal.	Mauritius.	Bermuda.	St. Helena.	Heligoland.	Falkland Islands.	Hong Kong.	Jamaica.	Bahamas.	Honduras.	West Indies.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1. Governors	–	–	–	–	2,030	–	–	–	–	–	1,500	–	14,481
2. Justices	–	–	–	–	125	–	–	–	–	2,150	–	–	2,974
3. Secretaries	–	–	–	–	200	–	–	–	–	–	–	–	659
4. Other Salaries of Clerks, &c.	–	–	–	–	–	–	–	–	–	–	–	–	560
5. Pensions	–	–	983	360	–	4,114	–	–	327	1,296	250	–	2,649
6. Police (*a*)	17,461	–	–	–	–	–	–	–	–	–	–	–	–
7. Jails (*a*)													
8. Prisoners (*a*)													
9. Hospitals	–	–	–	–	–	–	–	–	–	–	–	–	–
10. Fortifications and other Military Defences.	23,091	17,718	278	1,630	40,372	1,920	–	–	(*b*) 2,225	699	98	–	339
11. Barracks	13,543	13,997	4,855	3,767	5,244	803	–	–	(*b*) 6,784	4,831	565	500	7,249
12. Lighthouses	–	–	–	–	–	–	–	581	–	–	10,473	–	794
13. Other Public Works	–	–	–	–	–	–	–	–	–	–	–	–	–
14. Survey Department	14	–	–	11	–	29	–	–	–	–	–	–	250
15. Medical and Surgical	–	–	–	–	–	–	–	–	–	–	–	–	–
16. Schools and Education	–	–	–	–	–	–	–	–	–	–	–	–	–
17. Indian Department	–	–	–	–	–	–	–	–	–	–	–	–	–
18. Ecclesiastical	–	–	–	–	–	–	–	–	–	7,293	–	–	8,860
19. Miscellaneous Charges and Aids.	861	–	1,655	1,400	350	300	1,556	4,200	10,779	–	336	136	3,481
20. Cost of Regular Troops	253,017	315,873	151,839	63,862	139,151	21,275	–	–	(*b*) 149,438	80,425	12,629	13,755	94,677
21. Naval Charges	8,882	12,740	34,907	9,471	20,029	7,554	–	1,170	(*b*) 37,090	10,737	2,540	657	9,745
22. Steamers	–	–	–	–	–	–	–	–	–	–	–	–	–
£.	316,869	360,328	194,517	80,501	207,501	35,995	1,556	5,951	206,643	107,371	28,391	15,048	146,718
Less (as below)	438	6,834	14,000	30,793	1,916	205	–	–	24,508	824	18	3,009	4,062
TOTAL £.	316,431	353,494	180,517	49,708	205,585	35,790	1,556	5,951	182,135	106,547	28,373	12,039	142,656
Military Contribution	–	6,200	14,000	30,793	–	170	–	–	19,818	761	–	3,000	4,000
Premium on Bills	438	634	–	–	1,916	35	–	–	4,690	63	18	9	62
£.	438	6,834	14,000	30,793	1,916	205	–	–	24,508	824	18	3,009	4,062

(*a*) *See* Note (*a*) in the Return for 1869–70. (*b*) Including Japan. (*c*) Included in Nova Scotia.

- - - - - - - - - 1870–71.

at the EXPENSE of the BRITISH EXCHEQUER, for the Year 1870–71.

AND SETTLEMENTS.										AUSTRALIAN SETTLEMENTS.								
Dominion of Canada.			Prince Edward Island.	Newfoundland.	Vancouver Island and British Columbia.	West Coast of Africa.	Ceylon.	Labuan.	Straits Settlements.	Western Australia.	South Australia.	Queensland.	Victoria.	New South Wales.	Tasmania.	New Zealand.	Sundry Colonies.	TOTAL.
Canada.	Nova Scotia.	New Brunswick.																
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
-	-	-	-	-	-	3,000	- -	-	-	2,402	-	-	-	-	-	-	-	23,413
-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	-	5,249
-	-	-	-	-	-	500	- -	-	-	-	-	-	-	-	-	-	-	1,919
-	-	-	-	-	-													
846	325	-	-	-	500	588	- -	50	-	-	-	-	333	-	150	-	-	12,771
-	-	-	-	-	-	-	- -	-	-	66,645	-	-	-	1,803	2,945	-	-	88,854
-	-	-	-	-	-	-	—	-	-	-	-	-	-	-	-	-	-	—
8,808	9,729	(c)	(c)	149	-	127	506	(d)	35	-	-	-	-	-		-	-	107,724
2,159	8,591	(c)	(c)	416	-	1,393	6,087	(d)	2,012	-	(e)	(c)	195	(e)	674	-	-	83,665
-	-	-	-	-	-	-	- -	-	-	-	-	-	-	-	-	-	-	11,848
-	-	-	-	-	-	-	—	-	-	-	-	-	-	-	-	-	-	—
46	173	(c)	(c)	-	-	-	- -	-	-	-	-	-	-	-	-	-	-	523
-	-	-	-	-	-	-	—	-	-	-	-	-	-	-	-	-	-	—
	-	-	-	-	-	-	—	-	-	-	-	-	-	-	-	-	-	—
-	-	-	-	-	-	-	—	-	-	-	-	-	-	-	-	-	-	—
700	1,263	-	-	500	-	-	- -	-	-	-	-	-	-	-	-	-	-	18,556
-	-	-	300	60	110	1,060	250	-	167	-	-	-	260	-	-	-	-	27,261
195,715	117,181	(c)	(c)	7,781	-	38,415	122,523	(d)	139,041	-	(e)	(c)	42,861	(e)	4,031	2,746	-	1,966,235
34,211	13,689	727	-	1,031	370	9,746	15,407	-	6,045	223	1,649	-	10,171	7,609	701	2,208	-	259,309
-	-	-	-	-	-	1,720	- -	-	-	-	-	-	-	-	-	-	-	1,720
242,485	150,951	727	300	9,937	980	56,549	144,773	50	147,300	69,270	1,649	-	53,820	9,412	8,501	4,954	-	2,609,047
22,651	514	-	-	-	-	145	150,461	-	109,654	512	-	-	9,418	457	182	142	-	380,743
219,834	150,437	727	300	9,937	980	56,404	Excess of Receipts, 5,688 *l.*	50	37,646	68,758	1,649	-	44,402	8,955	8,319	4,812	-	2,228,304 (Net.)
20,103	-	-	-	-	-	-	149,946	-	(f) 109,654	-	-	-	9,199	-	-	-	-	367,644
2,548	514	-	-	-	-	145	515	-	-	512	-	-	219	457	182	142	-	13,099
22,651	514	-	-	-	-	145	150,461	-	109,654	512	-	-	9,418	457	182	142	-	380,743

(*d*) Included in Straits Settlements. (*e*) Included in Victoria. (*f*) £. 50,354 to complete 1867–68.

1871-72.

RETURN of the Cost of the several Colonies of the British Empire

	MILITARY AND MARITIME STATIONS.									PLANTATIONS			
	Gibraltar.	Malta.	Cape of Good Hope, including British Kaffraria and Natal.	Mauritius.	Bermuda.	St. Helena.	Heligoland.	Falkland Islands.	Hong Kong.	Jamaica.	Bahamas.	Honduras.	West Indies.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1. Governors	–	–	–	–	2,200	–	–	–	–	–	629	–	14,322
2. Justices	–	–	–	–	37	–	–	–	–	1,634	–	–	2,890
3. Secretaries	–	–	–	–	200	–	–	–	–	–	–	–	562
4. Other Salaries of Clerks, &c.	–	–	–	–	–	–	–	–	–	–	–	–	540
5. Pensions	–	–	1,434	375	280	4,190	–	–	353	931	250	–	2,780
6. Police (*a*)	19,015	–	–	–	–	–	–	–	–	–	–	–	–
7. Jails (*a*)													
8. Prisoners (*a*)													
9. Hospitals	–	–	–	–	–	–	–	–	–	–	–	–	–
10. Fortifications and other Military Defences.	28,163	53,166	265	401	38,974	2,188	–	–	(*b*) 2,795	307	64	–	655
11. Barracks	22,003	20,944	4,140	3,902	8,772	2,722	–	–	(*b*) 5,723	4,945	1,105	425	8,221
12. Lighthouses	–	–	–	–	–	–	–	492	–	–	7,044	–	572
13. Other Public Works	–	–	–	–	–	–	–	–	–	–	–	–	–
14. Survey Department	–	–	–	22	–	26	–	–	–	–	–	–	200
15. Medical and Surgical	–	–	–	–	–	–	–	–	–	–	–	–	–
16. Schools and Education	–	–	–	–	–	–	–	–	–	–	–	–	–
17. Indian Department	–	–	–	–	–	–	–	–	–	–	–	–	–
18. Ecclesiastical	–	–	–	–	–	–	–	–	–	6,979	–	–	8,142
19. Miscellaneous Charges and Aids.	–	8,000	108	–	–	5,158	3,529	3,500	15,296	–	358	–	951
20. Cost of Regular Troops	264,306	343,991	139,334	53,989	127,418	16,433	–	–	(*b*) 118,930	60,874	11,098	15,555	87,299
21. Naval Charges	9,072	11,707	23,751	10,865	5,177	1,578	–	1,188	(*b*) 16,845	2,057	185	208	2,608
22. Steamers	–	–	–	–	–	–	–	–	–	–	–	–	–
£.	342,559	437,808	169,032	69,554	183,058	32,295	3,529	5,180	159,942	77,727	20,733	16,188	129,742
Less (as below)	982	6,496	14,360	25,795	2,112	168	–	–	25,957	1,432	–	1,008	4,088
TOTAL £.	341,577	431,312	154,672	43,759	180,946	32,127	3,529	5,180	133,985	76,295	20,733	15,180	125,654
Military Contributions	–	6,200	14,000	25,795	–	150	–	–	19,653	1,407	–	1,000	4,000
Premium on Bills	982	296	360	–	2,112	18	–	–	6,304	25	–	8	88
Exchequer Extra Receipts realised in excess of Expenditure.	–	–	–	–	–	–	–	–	–	–	–	–	–
£.	982	6,496	14,360	25,795	2,112	168	–	–	25,957	1,432	–	1,008	4,088

(*a*) *See* Note (*a*) in Return for 1869-70.

(*b*) Including Japan.

(*c*) Included in Nova Scotia.

- - - - - - - - - 1871-72.

at the EXPENSE of the BRITISH EXCHEQUER, for the Year 1871-72.

AND SETTLEMENTS.										AUSTRALIAN SETTLEMENTS.								
Dominion of Canada.																		
Canada.	Nova Scotia.	New Brunswick.	Prince Edward Island.	Newfoundland.	Vancouver Island and British Columbia.	West Coast of Africa.	Ceylon.	Labuan.	Straits Settlements.	Western Australia.	South Australia.	Queensland.	Victoria.	New South Wales.	Tasmania.	New Zealand.	Sundry Colonies.	TOTAL.
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
-	-	-	-	-	-	3,482	-	-	-	1,800	-	-	-	-	- -	-	-	22,433
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	4,561
-	-	-	-	-	-	578	-	-	-	-	-	-	-	-	- -	-	-	1,880
830	350	-	-	-	500	362	-	50	-	-	-	-	333	-	519	-	-	13,537
-	-	-	-	-	-	-	-	-	-	52,089	-	-	-	1,967	Receipts exceeded Expenditure, *see* below.	-	-	73,071
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	—	-	-	—
1,141	6,589	(c)	(c)	-	-	128	1,099	-	-	-	-	-	-	-	- -	-	-	145,935
391	6,079	(c)	(c)	-	-	1,852	7,284	(d)	1,216	-	-	-	-	-	- -	98	-	99,822
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	- -	-	-	8,108
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	—	-	-	—
-	136	(c)	(c)	-	-	2	-	-	-	-	-	-	-	-	- -	-	-	386
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	—	-	-	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	—	-	-	—
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	—	-	-	—
630	1,140	-	-	500	-	-	-	-	-	-	-	-	-	-	- -	-	-	17,391
-	37	-	-	60	800	550	1,100	1,000	43	-	-	800	45	(e) 541	- -	-	-	41,876
,797	118,350	(c)	(c)	-	-	29,549	127,000	(d)	80,333	-	(f)	(f)	10,501	(f)	1,355	1,046	-	1,650,158
,732	7,934	119	-	1	220	5,271	10,815	-	9,775	224	5	-	978	311	115	896	-	126,637
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	—	-	-	—
,521	140,615	119	-	561	1,520	41,774	147,298	1,050	91,367	54,113	5	800	11,857	2,819	1,989	2,040	-	2,205,795
,404	46	-	-	-	-	80	147,246	-	60,010	468	-	-	-	111	2,896	129	-	294,788
,117	140,569	119	-	561	1,520	41,694	52	1,050	31,357	53,645	5	800	11,857	2,708	Excess of Receipts, 907 *l.*	1,911	-	1,911,007 (Net.)
-	-	-	-	-	-	-	145,514	-	60,010	-	-	-	-	-	- -	-	-	277,729
,404	46	-	-	-	-	80	1,732	-	-	468	-	-	-	111	70	129	-	14,233
-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,826	-	-	2,826
,404	46	-	-	-	-	80	147,246	-	60,010	468	-	-	-	111	2,896	129	-	294,788

(*d*) Included in Straits Settlements.

(*e*) Including 50 *l.* for Norfolk Island.

(*f*) Included in Victoria.

1872-73.

RETURN of the Cost of the several Colonies of the British Empire

	MILITARY AND MARITIME STATIONS.									PLANTATIONS			
	Gibraltar.	Malta.	Cape of Good Hope, including British Kaffraria and Natal.	Mauritius.	Bermuda.	St. Helena.	Heligoland.	Falkland Islands.	Hong Kong.	Jamaica.	Bahamas.	Honduras.	West Indies.
	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
1. Governors	–	–	–	–	2,200	–	–	–	–	–	875	–	11,561
2. Justices	–	–	–	–	–	–	–	–	–	563	–	–	1,144
3. Secretaries	–	–	–	–	200	–	–	–	–	–	–	–	1,274
4. Other Salaries of Clerks, &c.	–	–	–	–	–	–	–	–	–	–	–	–	
5. Pensions	–	–	1,467	375	445	4,248	–	–	770	1,090	225	–	2,950
6. Police (*a*)	16,306	–	–	–	–	–	–	–		–	–	–	–
7. Jails (*a*)													
8. Prisoners (*a*)													
9. Hospitals	–	–	–	–	–	–	–	–	–		–	–	–
10. Fortifications and other Military Defences.	24,716	42,659	764	1,169	33,817	2,076	–	–	(*b*) 2,719	569	31	–	686
11. Barracks	25,267	22,526	7,052	4,762	10,143	2,898	–	–	(*b*) 8,269	3,810	696	607	8,527
12. Lighthouses	–	–	–	–	–	–	–	671	–	–	10,447	–	691
13. Other Public Works	–	–	–	–	–	–	–	–	–	–	–	–	–
14. Survey Department	–	–	–	22	–	–	–	–	–	–	–	–	396
15. Medical and Surgical	–	–	–	–	–	–	–	–	–	–	–	–	–
16. Schools and Education	–	–	–	–	–	–	–	–	–	–	–	–	–
17. Indian Department	–	–	–	–	–	–	–	–	–	–	–	–	–
18. Ecclesiastical	–	–	–	–	–	–	–	–	–	3,741	–	–	7,862
19. Miscellaneous Charges and Aids.	567	300	859	–	–	–	1,560	3,500	20,257	81	(*c*)	252	15,744
20. Cost of Regular Troops	228,633	304,808	141,603	43,488	128,567	13,964	–	–	(*b*) 83,145	63,163	11,178	15,507	87,938
21. Naval Charges	11,811	14,640	12,721	8,203	19,966	4,627	–	1.276	(*b*) 20,723	8,663	120	568	16,456
22. Steamers	–	–	–	–	–	–	–	–	–	–	–	–	–
£.	307,300	384,933	164,466	58,019	195,338	27,813	1,560	5,447	135,883	81,680	23,572	16,934	155,229
Less (as below)	867	6,413	1,639	24,444	2,323	154	–	–	23,494	901	264	6,250	3,123
TOTAL £.	306,433	378,520	162,827	33,575	193,015	27,659	1,560	5,447	112,389	80,779	23,308	10,684	152,106
Military Contribution	–	6,200	1,400	24,444	–	150	–	–	19,384	838	–	6,250	3,000
Premium on Bills	867	213	239	–	2,323	4	–	–	4,110	63	264	–	123
Exchequer Extra Receipts realised in excess of Expenditure.	–	–	–	–	–	–	–	–	–	–	–	–	–
£.	867	6,413	1,639	24,444	2,323	154	–	–	23,494	901	264	6,250	3,123

(*a*) *See* Note (*a*) in Return for 1869–70.

(*b*) Including Japan.

(*c*) Included in West Indies.

- - - - - - - - - 1872-73.

at the Expense of the British Exchequer, for the Year 1872-73.

AND SETTLEMENTS.										AUSTRALIAN SETTLEMENTS.								
Dominion of Canada.			Prince Edward Island.	Newfoundland.	Vancouver Island and British Columbia.	West Coast of Africa.	Ceylon.	Labuan.	Straits Settlements.	Western Australia.	South Australia.	Queensland.	Victoria.	New South Wales.	Tasmania.	New Zealand.	Sundry Colonies.	Total.
Canada.	Nova Scotia.	New Brunswick.																
£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.	£.
–	–	–	–	–	–	3,010	– –	–	–	1,800	–	–	–	–	– –	–	–	19,446
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	– –	–	–	1,707
–	–	–	–	–	–	487	– –	–	–	–	–	–	–	–	– –	–	–	1,961
830	388	–	–	–	500	362	– –	50	–	–	–	–	333	–	750	714	–	15,497
–	–	–	–	–	–	–	– –	–	–	43,073	–	–	–	–	Receipts exceeded Expenditure, *see* below.	–	–	59,379
–	–	–	–	–	–	–	—	–	–	–	–	–	–	–	—	–	–	—
–	7,805	(*d*)	(*d*)	–	–	181	703	–	–	–	–	–	–	–	– –	–	–	117,895
–	6,865	(*d*)	(*d*)	–	–	2,383	6,172	(*e*)	1,457	–	–	–	–	–	– –	–	–	111,434
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	– –	–	–	11,809
–	–	–	–	–	–	–	—	–	–	–	–	–	–	–	—	–	–	—
521	35	(*d*)	(*d*)	–	–	–	– –	–	–	–	–	–	–	–	– –	–	–	974
–	–	–	–	–	–	–	—	–	–	–	–	–	–	–	—	–	–	—
–	–	–	–	–	–	–	—	–	–	–	–	–	–	–	—	–	–	—
–	–	–	–	–	–	–	—	–	–	–	–	–	–	–	—	–	–	—
568	1,000	–	–	500	–	–	– –	–	–	–	–	–	–	–	– –	–	–	13,671
400	2	–	–	60	–	25,650	1,808	–	820	1	–	–	1,150	75	– –	400	–	73,486
–	117,108	(*d*)	(*d*)	–	–	32,600	120,249	(*e*)	66,123	–	(*f*)	(*f*)	9,150	(*f*)	697	–	–	1,467,921
1,233	16,422	3	–	–	296	1,438	8,464	–	51,446	194	–	–	107	176	17	112	–	199,682
–	–	–	–	–	–	–	—	–	–	–	–	–	–	–	—	–	–	—
3,552	149,625	3	–	560	796	66,111	137,396	50	119,846	45,068	–	–	10,740	251	1,464	1,226	–	2,094,862
–	9	–	–	–	–	1	155,261	–	51,596	520	–	–	–	3	129	–	–	277,391
3,552	149,616	3	–	560	796	66,110	Excess of Receipts, 17,865	50	68,250	44,548	–	–	10,740	248	1,335	1,226	–	1,817,471 (Net.)
–	–	–	–	–	–	–	154,045	–	51,595	–	–	–	–	–	– –	–	–	267,306
(*d*)	9	–	–	–	–	1	1,216	–	1	520	–	–	–	3	38	–	–	9,994
–	–	–	–	–	–	–	– –	–	–	–	–	–	–	–	91	–	–	91
–	9	–	–	–	–	1	155,261	–	51,596	520	–	–	–	3	129	–	–	277,391

(*d*) Included in Nova Scotia. (*e*) Included in Straits Settlements. (*f*) Included in Victoria.

RETURN of the Cost of the several Colonies of the British Empire at the Expense of the British Exchequer, for the Years 1869–70, 1870–71, 1871–72, and 1872–73 (in continuation of and in the same form as Parliamentary Paper, No. 80, of Session 1870, and No. 52, of 1871).

(*Mr. Mellor.*)

Ordered, by The House of Commons, *to be Printed,*
18 *March* 1875.

104.

Under 2 *oz.*

Vol 51.

PAPERS

RELATING TO THE

IMPROVEMENT OF PRISON DISCIPLINE

IN THE

COLONIES.

Presented to both Houses of Parliament by Command of Her Majesty,
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No. 1.

JAMAICA.

Papers relating to the Improvement of Prison Discipline in the Colonies.

JAMAICA.

No. 1.

Governor Sir J. P. Grant, K.C.B., to the Earl of Kimberley.—(Received January 27.)

My Lord, *King's House, January 3, 1872.*

I HAVE the honour to acknowledge the receipt of your despatch of the 21st of October, in which your Lordship conveys your approval of the amended Rules for working prisoners on the treadwheel in the General Penitentiary, which I submitted in my despatch of the 7th of September last.

2. With reference to that portion of your Lordship's despatch inquiring whether I see any prospect of being able to establish an improved system of prison discipline, including separation and penal labour, in the other prisons throughout the island, as well as in the General Penitentiary, I forward herewith a copy of a letter from the Inspector of Prisons on the subject, in which that officer states that a more penal discipline will shortly be carried into effect in the district prisons by the introduction of shot-drill into them, it having been successfully worked in the St. Catherine District Prison for the last two months; but, with regard to the question of separation of prisoners, Mr. Shaw says that he does not see any prospect of this being carried into effect, as none of the district prisons are in their structural arrangements adapted to it, and a very heavy expense would have to be incurred to render them fit for the purpose.

3. In connection with the subject of penal labour, I may mention, for your Lordship's information, that an attempt was made some time ago to introduce into the district prisons here penal labour in the grinding of corn by mills worked by hand.

4. It was found, however, that, if the mills were worked all day, the quantity of corn that could be ground in a day was far in excess of the prison requirements; and Mr. Shaw reported that, in consequence of the existence of a general prejudice against the use of cornmeal ground by the prisoners, the meal so ground could not be sold at any reasonable price, and that it could not be put in store, as it would not keep.

5. For this reason the prisoners could not be kept at this work for a sufficiently long period of each day to render it really penal; and it was found impracticable to increase the severity of the labour by screwing up the mills, and using them for a shorter period of each day, in consequence of their liability to fracture when so screwed up.

6. This attempt was, therefore, a failure.

7. In order to the introduction of shot-drill, the services of a non-commissioned officer of the 29th Regiment were obtained, and the officers of the St. Catherine's District Prison were instructed in the drill. As the necessary knowledge is imparted to the officers of the several prisons, this form of penal labour will be introduced throughout.

I have, &c.
(Signed) J. P. GRANT.

Inclosure in No. 1.

Sir, *Inspector of Prisons' Office, December* 2, 1871.

IN reply to your letter dated 30th ultimo, directing me to report on the prospect of being able to establish an improved system of prison discipline, including separation and penal labour in the other prisons of the island, as well as the General Penitentiary, I have the honour to report, for the information of his Excellency the Governor, that there is every prospect of a more penal discipline being carried into effect in the district prisons, as shot-drill is being introduced into them. For the last two months it has been in force in the St. Catherine's District Prison, and can be brought into use in the other prisons as soon as the officers of the prisons have learned the drill.

As regards the separation of prisoners, I cannot see any prospect of that being done, as not one of the district prisons are in their architectural arrangements adapted for it, neither could they be made so without incurring such an expense that it would be cheaper to erect new prisons.

I have, &c.
(Signed) H. B. SHAW.

The Hon. W. S. G. Young,
Acting Colonial Secretary.

No. 2.

The Earl of Kimberley to Governor Sir J. P. Grant, K.C.B.

Sir, *Downing Street, March* 6, 1872.

I HAVE received your despatch of the 3rd of January,* reporting progress made in the improvement of prison discipline in Jamaica.

I am glad to observe that arrangements have been made for the general introduction of penal labour, and I anticipate from its introduction satisfactory results. But the prison system of Jamaica is still defective, inasmuch as the separate system has not yet been invariably and uniformly applied. As you have been made aware by previous communications from the Secretary of State, the separate system has been long acknowledged in this country to be the only basis of a sound prison discipline; and the experience of the Colonies proves conclusively that the association of prisoners belonging to semi-civilized races is at least equally fruitful in the evils which were shown to be inseparable from it in this country. On this matter I refer you to the third paragraph of my circular despatch of the 15th of April last. I am not aware that the records of this Department contain specific instances of depravity growing out of the association of prisoners in the Jamaica prisons; but unless the contrary should be shown, it must be presumed that the conditions being the same, what has been brought to light in other Colonies will, by inquiry, be ascertained to exist in the prisons of Jamaica; and I would suggest for your consideration the propriety of appointing a Commission of public officers to investigate the internal condition of the Jamaica prisons, with special reference to the question whether the associated system engenders depravity and tends to the permanent degradation of youthful or casual offenders.

The Commissioners should be directed, before commencing their labours, to make themselves acquainted with the Correspondence which has been presented to Parliament respecting Colonial Prisons since 1865, as specified in my circular despatch of the 15th of April last. I inclose three copies of it for their use. There are some specific points to which inquiry might be directed—whether the wards are lighted, whether they are constantly patrolled by night, and whether the warders are respectable and trustworthy men.

Mr. Llewelyn served for 18 months or 2 years in the West Indian Department of this Office at a time when a great deal of prison work was passing through it. I believe he knew a good deal about it, and as he is a very intelligent gentleman, I should imagine that as secretary or otherwise he would be able to set the Commissioners on the right track, and prevent the Commission proving abortive, as similar Commissions have done, for want of special knowledge amongst their members.

I have, &c.
(Signed) KIMBERLEY.

---

* No. 1.

No. 3.

The Earl of Kimberley to Lieutenant-Governor Rushworth, C.M.G.

Sir, *Downing Street, December* 2, 1872.

IN my despatch of the 6th of March I suggested to Sir John Grant the appointment of a Commission to investigate the present condition and discipline of the Jamaica gaols.

I have not received any answer to that despatch, and I do not observe in the local newspapers any notices of the proceedings of a Prison Commission. I should therefore be glad to be informed whether such a Commission has been constituted, and what progress it has made in its labours.

I have, &c.
(Signed) KIMBERLEY.

No. 4.

Governor Sir J. P. Grant, K.C.B., to the Earl of Kimberley.—(Received March 31.)

My Lord, *King's House, March* 11, 1873.

WITH reference to your Lordship's circular despatch of the 30th of January, 1872, I have the honour to transmit copies of two Returns relating to "Gaols and Prisons" and "Criminal Statistics" respectively, together with a letter from the Inspector of Prisons and one from the Attorney-General in reference thereto.

I have, &c.
(Signed) J. P. GRANT.

Inclosure 1 in No. 4.

Sir, *Bermuda Mount, Gordon Town, February* 17, 1873.

I BEG leave to acknowledge the receipt of your letter dated 6th February, 1873, stating that the Secretary of State for the Colonies has requested that the inclosed Return relative to crime may be accompanied by a report thereon from the chief Law Officer of the Colony, and requesting me to furnish the necessary report on the inclosed Return relative to crime for the past year.

In answer, I beg to state that I presume that what is required from the Law Officer is a report on such points (if any) appearing in the Return as may seem to him to call for observations from him. Assuming that this is what is required, and that it is not required that I should send any formal report unless I have some matter of substance to deal with, I beg to report that the statistics contained in the inclosed Return do not suggest to me any subject coming within the scope of my duties as a Law Officer of the Crown which calls for any observations from me.

I may notice that, in the ordinary routine of business, no statistics, criminal or other, ever come before the Attorney-General. He is constantly consulted respecting purely legal questions arising in the administration of the Criminal Law in the Criminal Courts, but no returns or information in the nature of returns giving information such as is contained in the enclosed Return has ever, until now, been sent to him.

The assistants to the Attorney-General furnish reports to the Attorney-General after each Circuit, but these reports deal only with legal questions that have arisen on the Circuit, and do not furnish, except incidentally, any statistical information.

I am, &c.
(Signed) E. A. C. SCHALCH.

The Hon. the Colonial Secretary,
Kingston.

Inclosure 2 in No. 4.

Sir, *Inspector of Prisons' Office, February* 7, 1873.

IN reply to your letter dated 6th instant, I have the honour to state that your letter of 1st May, 1872, did not require from me any special report on the Gaols and Prisons' Blue Book Returns, but only "any observations thereon that you may be able to make."

I beg to say that the queries are so exhaustive, and the answers so full, that I really have no remarks to make on the Returns. I inclose the Returns.

I have, &c.

(Signed) H. B. SHAW, *Inspector of Prisons.*

The Hon. E. G. Rushworth,
Colonial Secretary.

Inclosure 3 in No. 4.

Gaols and Prisoners, 1872.

STATISTICAL RETURN for the Prisons of Jamaica, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed from Oct. 1, 1871, to Sept. 30, 1872.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude," (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital, during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-72.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purpose of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
General Penitentiaries ..	390	..	390	..	37	15	41	43	147	59	141	450	138	24	9

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* The accommodation of the prison does not permit of the separate system being carried out in its fullest integrity. Separation is, however, to a considerable extent enforced at night—the greater portion of the prisoners sleeping in separate cells. Prisoners on their first conviction are kept apart during working and meal hours from the re-convicted.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* They are under the constant supervision of the officers of the prison during working and meal hours.

Q. 3.—How many cells are there; and how many associated wards?—*A.* 303 separate cells, 15 associated wards, 8 punishment or dark cells for refractory prisoners.

Q. 4.—Taking the average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* In the separate cell each prisoner has 330 feet (cubic) of space. In the associated wards, each prisoner has 338 cubic feet of space.

Q. 5.—How are the prisoners classified?—*A.* Chiefly in accordance with their sentences, and the nature of their offences,—care being taken, as far as circumstances permit, to keep the hardened offender apart from the young beginner in evil courses.

Q. 6.—Is penal labour—that is labour by treadmill, crank, or shot-drill—in force?—*A.* Treadmill labour and shot-drill are in force. No crank labour.

* See note at foot of previous Table.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such penal labour enforced? In stating hours of treadwheel labour, give first the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest.—*A.* After surgeon's inspection all prisoners guilty of breach of prison discipline can be worked on the treadwheel as the superintendent shall direct. All re-convicted prisoners on entering the prison are worked on the wheel the first and last two weeks of their imprisonment. The daily number of hours during which treadmill labour is enforced are as follows: From 1st October to 31st March, 10 hours 15 minutes; from 1st April to 30th September, 11 hours 15 minutes. Total number of hours on the mill during the first-mentioned period: on 6 hours 40 minutes, off 3 hours 35 minutes; latter period: on 7 hours 15 minutes, off 4 hours, with spells of 20 minutes length, and 10 minutes intervals of rest. Shot-drill during the whole of the working hours, two gangs of 20 men each every alternate hour. Time table annexed.

GENERAL PENITENTIARY.

TIME TABLE for Shot-Drill, for 1872.

Prisoners to work at Shot-Drill daily, in equal relays.

1st Gang.—From 6 to 7 A.M., drill. From 7 to 8 A.M., other work.
2nd Gang.—From 7 to 8 A.M., drill. From 8 to 9 A.M., other work.
1st Gang.—From 8 to 9 A.M., drill. From 9 to 10·30 A.M., breakfast, &c.
2nd Gang.—From 10·30 to 11·30 A.M., drill. From 11·30 A.M., to 12·30 P.M., other work.
1st Gang.—From 11·30 A.M. to 12·30 P.M., drill. From 12·30 to 1·30 P.M., other work.
2nd Gang.—From 12·30 to 1·30 P.M, drill. From 1·30 to 2·30 P.M., other work.
1st Gang.—From 1·30 to 2·30 P.M., drill. From 2·30 to 3·30 P.M., other work.
2nd Gang.—2·30 to 3·30 P.M., drill. From 3·30 to 4·30 P.M., other work.
1st Gang.—From 3·30 to 4·30 P.M., drill. From 4·30 to 5 P.M., other work.
2nd Gang.—From 4·30 to 5 P.M., drill.

Q. 8.—What kind of labour other than penal labour is in use?—*A.* Prisoners within the prison are employed as carpenters, coopers, blacksmiths, masons, stonecutters, tailors and shoemakers. A printing press is in operation, also worked by prisoners.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—

1. On what kind of work they are so employed?—In quarrying stone for lime burning, ballasting, &c., and working boats for conveying same. They are also employed at the palisades, cleaning government land and planting cocoanuts.

2. How are they supervised?—By officers of the prison, armed.

3. How many escapes of prisoners while being employed beyond the gaol have taken place during each of the last three years?—1869-70, 5; 1870-71, 3; 1871-2, 3.

4. How the profits of their labour are accounted for?—Lodged in Island Treasury to the credit of the Prison Department.

Q. 10.—What is the total annual cost of the prison?—*A.* 10,641*l.* 4s. 6d.

Q. 11.—What is the annual amount of the prisoners' earnings?—*A.* 7,709*l.* 14s. 2d.

Q. 12.—What are the number of hours allotted for sleep? And if sleep is in association are the dormitories lighted; and how often are they patrolled during the night?—*A.* Eleven hours on an average during the year. The dormitories are not lighted; but are patrolled by the night watch hourly.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* 293 males and 16 females have been punished by confinement in dark cells, on bread and water for breaches of prison discipline, and corporal punishment has been inflicted on four prisoners, by order of the official visitors, sanctioned by the Governor.

Q. 14.—Is there a Chaplain?—*A.* There was a Chaplain during the year 1871-2, but the office was abolished on 30th September, 1872.

Q. 15.—Are religious services regularly performed?—*A.* Prayers and portions of Scripture are read every morning in the Chapel, and a full Church Service on Sunday, with Sermon.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Yes; and services are allowed to be held by them in the Prison Chapel.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None during the year 1871-72. A schoolmaster was appointed on 12th October, 1872.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* Prisoners tried and convicted for the first time of offences other than unnatural crimes are, provided their conduct during imprisonment is good, entitled by law and with the approval of the Governor to a remission of one-eighth part of their sentence. Other remissions are granted at the discretion of the Governor, under special conditions.

Q. 19.—Have coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* Yes: 1, disease of heart; 2, typhoid fever; 3, apoplexy; 4, dysentery; 5, disease of kidney and heart; 6, disease of heart; 7, typhoid fever; 8, consumption; 9, dysentery.

RETURN for the Middlesex and Surrey County Gaol, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol." "Penitentiary," &c.	Total Number of Persons Committed in 1872.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1872.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Middlesex and Surrey County Gaol	277	6	265	6	30	14	11	..	..	3	3	20	153	3	Nil

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* It is not on the separate system; but separation by night and day is carried out in every particnlar, so far as practicable.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* Officers are on duty by day and night; at night with lanterns.

Q. 3. How many cells are there; and how many associated wards?—*A.* Three cells. Eighteen associated wards.

Q. 4.—Taking the average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 864.

Q. 5.—How are the prisoners classified?—*A.* Debtors. Prisoners for trial or for want of security. Prisoners under sentence, misdemeanants, and condemned criminals.

Q. 6.—Is penal labour—that is labour by treadmill, crank, or shot-drill—in force?—*A.* No.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadwheel labour, give first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest?

Q. 8.—What kind of labour other than penal labour is in use?—*A.* No labour except cleaning the prison.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—*A.* Not so employed.

1. On what kind of work they are so employed.
2. How they are supervised.

* See note at foot of previous Table.

3. How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years.

4. How the profits of their labour is accounted for?—There are no profits.

Q. 10.—What is the total annual cost of the prison?—*A.* 506*l.* 6s. 1d.

Q. 11.—What is the annual amount of the prisoners' earnings?—*A.* Nil.

Q. 12.—What are the number of the hours allotted for sleep? And if sleep is in association are the dormitories lighted? and how often are they patrolled during the night?—*A.* They sleep at pleasure day and night, not being liable to labour. Sleep in associated dormitories not lighted, but lights in yard. Officers patrol hourly.

Q. 13.—What were the number and the nature of the punishments inflicted for offences committed in prison?—*A.* 36 punished by confinement in separate cells, 7 of which on a diet of bread and water.

Q. 14.—Is there a Chaplain?—*A.* No.

Q. 15.—Are religious services regularly performed?—*A.* No.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Yes.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* Remissions are only granted by the Governor.

Q. 19.—Have coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* Yes: but only once, and that was on the body of John Edward Thomas, who was executed within the walls of the prison for murder.

RETURN for the Prison of St. Catherine,* for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed in 1871-2.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
St. Catherine's District Prison	762	3	..	759	63	24	43	..	18	114	627	120	4,016	$11\frac{1}{365}$	4

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* The prison is not on the separate system, except that the separation between males and females is complete.

Q. 2.—If not on the separate system what provision is there for the supervision of the prisoners while in association?—*A.* Officers supervise the prisoners day and night.

Q. 3.—How many cells are there, and how many associated wards?—*A.* 4 cells; 5 associated wards and hospital.

Q. 4.—Taking the average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 400 cubic feet.

Q. 5.—How are the prisoners classified?—*A.* First class misdemeanants without hard labour, and second class with hard labour.

Q. 6.—Is penal labour—that is labour by treadmill, crank, or shot-drill—in force?—Shot-drill alone in force.

* See note at foot of previous Table.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest.—*A.* It is enforced throughout the whole term of imprisonment with hard labour. Hard labour may be ordered for any term of imprisonment. Prisoners work ten and a half hours on long days and nine and a half hours on short days; one hour on, and one hour off.

Q. 8.—What kind of labour, other than penal labour, is in use?—*A.* Breaking, blasting, and carting stones, and working on roads and streets.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—

1. On what kind of work they are so employed?—Working on roads and quarrying stones.

2. How they are supervised?—By officers of the prison.

3. How many escapes of prisoners while being employed beyond the gaol, have taken place during each of the last three years?—1st Oct., 1869, to 30th Sept., 1870, 5 escapes; 1st Oct., 1870, to 30th Sept., 1871, 7 escapes; 1st Oct., 1871, to 30th Sept., 1872, 4 escapes; total, 16.

4. How the profits of their labour are accounted for?—*A.* The profits of their labour are paid over to the Inspector of Prisons, and lodged in the Treasury by him.

Q. 10.—What is the total annual cost of the prison?—*A.* 1,333*l.* 2*s.* 2½*d.*

Q. 11.—What is the annual amount of the prisoners' earnings?—*A.* 527*l.*

Q. 12.—What are the number of the hours allotted for sleep? And if sleep is in association are the dormitories lighted; and how often are they patrolled during the night?—*A.* Long days ten hours, short days eleven hours. Dormitories not lighted, but there is a light in the yard. Officers patrol hourly.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* Thirty-nine prisoners punished for disobedience and breach of prison rules by solitary confinement.

Q. 14.—Is there a chaplain?—*A.* No.

Q. 15.—Are religious services regularly performed?—*A.* Yes; by superintendent and first officer of the prison.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free acces to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Yes.

Q. 17. What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* Remissions are granted by the Governor.

Q. 19.—Have coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* Yes; verdicts, natural causes.

RETURN for the Prison of Falmouth, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed from Oct. 1, 1871, to Sept. 30, 1872.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Falmouth District Prison ..	500	2	135	363	94	44	28	..	9	59	295	66	32	2	Nil

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* Separation is not complete, except that males and females are kept quite separate.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* Officers are on duty day and night.

Q. 3.—How many cells are there; and how many associated wards?—*A.* Twelve cells for solitary confinement, and five large wards for the prisoners while in association.

Q. 4.—Taking the average * number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* Four hundred cubic feet.

Q. 5.—How are the prisoners classified?—*A.* Debtors, prisoners for trial, misdemenants, and felons.

Q. 6.—Is penal labour—that is, labour by treadmill, crank, or shot-drill, in force?—*A.* Shot-drill alone enforced. No crank or treadmill in use.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such penal labour enforced? In stating hours of treadwheel labour, give first, the total time on and off at the wheel, &c.; secondly, the length of spells, and intervals of rest?—*A.* The class for shot-drill are those under sentence to hard labour; average time eight hours a day, viz., four hours on and four hours off, alternately, making the spells of one hour duration.

Q. 8.—What kind of labour other than penal labour is in use?—*A.* On main roads, streets of Falmouth, and the routine of sanitary duties of the institution.

Q. 9.—If prisoners are employed beyond the walls of the gaol state—

1. On what kind of work they are so employed?—On the main roads and streets of Falmouth.

2. How they are supervised?—By the officers of the prison.

3. How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years?—Beyond the prison, viz., in 1870, one; 1871, none; 1872, none.

4. How the profits of their labour are accounted for?—By monthly returns to the Inspector of Prisons, and remittances to the Treasury.

Q. 10.—What is the total annual cost of the prison?—*A.* 1,083*l.* 15*s.* 10½*d.*

Q. 11.—What is the annual amount of the prisoners' earnings?—*A.* 366*l.* 16*s.* 4d.

Q. 12.—What are the number of the hours allotted for sleep?—And if sleep is in association are the dormitories lighted? and how often are they patrolled during the night?—*A.* In long days ten hours, short days eleven hours, in association. The dormitories are not lighted, but lamps are maintained in the guard room all night, the night watch patrolling every half hour.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* Forty-four prisoners were confined in solitary cells. Time from 24 to 72 hours.

Q. 14.—Is there a chaplain?—*A.* No.

Q. 15.—Are religious services regularly performed?—*A.* No; excepting the morning prayers every Sunday by the Superintendent.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Yes; all have free access, but the privilege is rarely claimed.

Q. 16.—What provision is made for the education of the prisoners?—*A.* None. On Sundays, Bibles, Testaments, and religious tracts are distributed freely to every prisoner who can read.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* By his Excellency the Governor.

Q. 19. Have coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* No deaths have occurred during the past year.

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* See note at foot of previous Table.

Return for the Prison of Mandeville, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed in 1871-2.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Three or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Mandeville District Prison Common Gaol ..	241	..	29	212	35	12	5	..	19	78	115	67	99	8	2

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? and if not, what is the separation enforced by day and night respectively?—*A.* The separation is not complete, except that males and females are kept quite separate.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* The prisoners are supervised at nights by the officers keeping watch by turn, and by the nightly visits of the superintendent.

Q. 3.—How many cells are there, and how many associated wards?—*A.* There are four cells, and ten associated wards.

Q. 4.—Taking the average * number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 290 cubic feet.

Q. 5.—How are the prisoners classified?—*A.* The prisoners are classified as follows: 1st class, debtors; 2nd class, prisoners convicted of felony; 3rd class, prisoners convicted of misdemeanours.

Q. 6.—Is penal labour—that is, labour by treadmill, crank, or shot-drill—in force?—*A.* Labour by treadmill or crank is not in force in this prison. Shot-drill had lately been introduced, and is now in full force.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c., secondly, the length of spells and intervals of rest?—*A.* The labour of shot-drill is confined to second and third class prisoners, who are drilled in spells of twelve, each spell drilling one hour at a time, from 6 a.m. to 5 p.m., allowing one hour for breakfast.

Q. 8.—What kind of labour, other than penal labour, is in use?—*A.* Working on roads, breaking stones, and clearing pastures. The female prisoners washing and mending prison clothing.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—

1. On what kind of work they are so employed?—The male prisoners are employed beyond the walls, in working on parochial and public roads, and on contracts.

2. How they are supervised?—They are supervised by three officers employed for that purpose, called taskmasters.

3. How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years?—The escapes that have taken place are as follows: in 1870, 4; 1871, 3; 1872, nil.

4. How the profits of their labour are accounted for?—By being remitted to the Inspector of Prisons as soon as received, who funds it to the credit of the prison.

Q. 10.—What is the total annual cost of the prison?—*A.* 696*l.* 1*s.* 3*d.*

Q. 11.—What is the annual amount of the prisoners' earnings?—*A.* 264*l.* 1*s.* 8*d.*

Q. 12.—What are the number of the hours allotted for sleep? and if sleep is in association, are the dormitories lighted; and how often are they patrolled during the

* See note at foot of previous Table.

night?—*A.* The numbers of hours allotted for sleep are ten, from 7 p.m. to 5 a.m. The dormitories are not lighted, they are patrolled hourly during the night by the officers on guard, and by visits of the superintendent.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* Forty-two in number; one to corporal punishment, and the others merely to solitary confinement.

Q. 14.—Is there a chaplain?—*A.* No chaplain is appointed.

Q. 15.—Are religious services regularly performed?—*A.* Religious services are regularly performed every Sunday by the rector and his curate.

Q. 16.—Are Roman Catholic priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Roman Catholic priests and Dissenting Ministers are allowed free access to all prisoners of their persuasion, and are always apprized when prisoners of their respective persuasions request it.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* By sufficient reasons being shown to his Excellency the Governor.

Q. 19.—Have coroner's inquests been held on every occasion of a death in prison during the past year, and what were the verdicts?—*A.* Coroner's inquests have been held on every occasion of death in the prison, and the verdicts were death from natural causes.

RETURN for the Prison of Hanover, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaols," "Penitentiary," &c.	Total Number of Persons Committed in 1871-2.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purpose of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Hanover District Prison ..	317	..	85	232	72	12	6	..	5	38	274	34·3	30	5	5

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* The only separation is between males and females.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* Officers are on duty day and night.

Q. 3.—How many cells are there, and how many associated wards?—*A.* Four cells, six associated wards.

Q. 4.—Taking the average * numbers of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 464 cubic feet.

Q. 5.—How are the prisoners classified?—*A.* 1st and 2nd classes: 1st class, debtors; second class, misdemeanants, and felons.

Q. 6.—Is penal labour—that is, labour by treadmill, crank, or shot-drill, in force?—*A.* No; but shot-drill is to be introduced.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c.; secondly, the length of spells, and intervals of rest.

Q. 8.—What kind of labour, other than penal labour, is in use?—*A.* Working on the roads, and breaking stones, digging marl, and washing prisoners' clothing.

* See note at foot of previous Table.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—

1. On what kind of work they are so employed?—Yes. On the roads.

2. How are they supervised?—By taskmasters.

3. How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years?—1870, 3; 1871, 2; 1872, 8.

4. How the profits of their labour are accounted for?—Transmitted to the Inspector of prisons and paid into the Treasury by him.

Q. 10.—What is the total annual cost of the prison?—*A.* 464*l.* 5*s.* 4½*d.*

Q. 11.—What is the annual amount of the prisoners' earnings?—*A.* 353*l.* 16*s.* 8*d.*

Q. 12.—What are the number of hours allotted for sleep? And if sleep is in association are the dormitories lighted? and how often are they patrolled during the night?—*A.* 10½ hours long days, 11½ hours short days. Sleep in association. Not lighted. Patrolled every 2 hours.

Q. 13.—What were the number and nature of punishments inflicted for offences committed in prison?—*A.* None.

Q. 14.—Is there a Chaplain?—*A.* No.

Q. 15.—Are religous services regularly performed?—*A.* Yes, by the Rev. A. Baillie and Superintendent.

Q, 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Yes.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* None have been granted.

Q. 19.—Have Coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* Yes: 1 dysentery, 1 diarrhœa, 1 chronic dysentery, 1 sun stroke, 1 phthisis.

RETURN for the Prison of St. Mary, for 1871-72.

Name and Nature of the Prisons, whether "Common Goal," "Penitentiary," &c.	Total Number of Persons Committed from Oct. 1, 1871, to Sept. 30, 1872.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three months, and less than One Year.	For Three Months or less.				
St. Mary's District Prison .	239	..	85	239	16	9	5	..	14	24	201	47	11	2·1	1

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive pnnishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* Not on separate system, except the males and females are kept separate.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* Officers are on duty day and night.

Q. 3.—How many cells are there; and how many associated wards?—*A.* Six cells; four associated wards.

Q. 4.—Taking the average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 377.

Q. 5.—How are the prisoners classified?—*A.* First class prisoners, on alternative of payment of fine, without hard labour; 2nd class prisoners, to hard labour.

6. Q.—Is penal labor—that is labour by treadmill, crank, or shot-drill—in force?—*A.* Not in force, but is about being introduced.

* See note at foot of previous Table.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such penal labour enforced? In stating hours of treadwheel labour, give first, the total time on and off at the wheel, &c.; secondly the length of spells and intervals of rest?—*A.* . . . .

Q. 8.—What kind of labour other than penal labour is in use?—*A.* Working on roads, sugar estates, in the field, quarrying and breaking stones, washing, picking coir, mending clothes, cooking by the invalids and women.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—

1. On what kind of work they are so employed.—Working on roads, on sugar estates, field work, carrying out materials from quarry to road, quarrying and breaking stones.

2. How they are supervised?—By officers of the prison.

3. How many escapes of prisoners, while being employed beyond the gaol have taken place during each of the last three years.—1870, three; 1871, two; 1872. one.

4. How the profits of their labour are accounted for.—Lodged in the Treasury to the credit of the Prison Department.

Q. 10.—What is the total annual cost of the prison?—*A.* 522*l.* 4*s.* 1*d.*

Q. 11.—What is the annual amount of the prisoners' earnings?—*A.* 235*l.* 17*s.* 2*d.*

Q. 12.—What are the number of hours allotted for sleep? And if sleep is in association are the dormitories lighted? and how often are they patrolled during the night?—*A.* Long days 10 hours; short days 11 hours; dormitories not lighted; patrolled twice at night by officers.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* One by Magistrate for violence, or 21 days' bread and water, solitary. Fifty-three punished by confinement in separate cells; Diet, bread and water for time not exceeding three days.

Q. 14.—Is there a Chaplain?—*A.* No Chaplain.

Q. 15.—Are religous services regularly performed?—*A.* The Rector performs service every Sunday morning.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* They are allowed free access, but not apprized except when requested by prisoners.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* None have been granted.

Q. 19.—Have Coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* Coroner's inquests have been held; verdicts, died from natural causes.

RETURN for the Prison of Morant Bay, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed in 1871-2.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Morant Bay Short Term Prison	329	..	93	236	133	115	12	..	..	..	236	15	115	1	2

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* Separation

not complete, but the males and females are kept separate in different parts of the prison.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* An officer is constantly with them when at work.

Q. 3.—How many cells are there; and how many associated wards?—*A.* 24 cells and 4 wards.

Q. 4.—Taking the average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 400.

Q. 5.—How are the prisoners classified?—*A.* Hard labour and untried prisoners.

Q. 6.—Is penal labour—that is labour by treadmill, crank, or shot-drill—in force?—*A.* No.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such penal labour enforced? In stating hours of treadwheel labour, give first, the total time on and off at the wheel, &c.; secondly, the lengths of spells and intervals of rest?—*A.* . . . .

Q. 8.—What kind of labour, other then penal labour is in use?—*A.* Breaking stones.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—

1. On what kind of work they are so employed.—*A.* Breaking stones.
2. How they are supervised.—*A.* By an officer.
3. How many escapes of prisoners while being employed beyond the gaol have taken place during each of the last three years.—*A.* None have escaped.
4. How the profits of their labour are accounted for.—*A.* To the Inspector of prisons.

Q. 10.—What is the total annual cost of the prison?—*A.* 179*l.* 1*s.*

Q. 11.—What is the annual amount of the prisoner's earnings?—*A.* 4*l.* 10*s.*

Q. 12.—What are the number of hours allotted for sleep? And if sleep is in association are the dormitories lighted; and how often are they patrolled during the night?—*A.* Long days, 10 hours; short days, 11 hours.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* . . . .

Q. 14.—Is there a Chaplain?—*A.* No.

Q. 15—Are religous services regularly performed?—*A.* No.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Yes.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* Remissions granted by the Governor.

Q. 19.—Have Coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* . . . .

RETURN for the Prison of Black River, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed in 1872.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Black River Short Term Prison	298	7	117	174	166	1	7	..	..	..	174	10	..	..	1

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

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* See note at foot of previous Table.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? And if not what is the separation enforced by day and night respectively?—*A.* The prison is pivided into two yards, one for males and one for females.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* Under the supervision of a Superintendent, Taskmaster, and Matron.

Q. 3.—How many cells are there; and how many associated wards?—*A.* Six associated wards.

Q. 4.—Taking the average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 720 cubic feet.

Q. 5.—How are the prisoners classified?—Not answered.

Q. 6.—Is penal labour—that is labour by treadmill, crank, or shot-drill in force?—*A.* No.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c.; secondly, the lengths of spells and intervals of rest.—*A.* . . . .

Q. 8.—What kind of labour, other than penal labour is in use?—*A.* Carting and breaking metal.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state?—*A.* Yes.

1. On what kind of work they are so employed.—Working on highway
2. How they are supervised.—By the Taskmaster.
3. How many escapes of prisoners while being employed beyond the gaol have taken place during each of the last three years.—. . . .
4. How the profits of their labour are accounted for.—Sent to Inspector of prisons.

Q. 10.—What is the total annual cost of the prison?—*A.* From October, 1871, to September 30, 1872, 63*l.* 7*s.*

Q. 11.—What is the annual amount of the prisoner's earnings?—*A.* From October, 1871, to September 30, 1872, 20*l.*

Q. 12.—What are the number of hours allotted for sleep? And if sleep is in association are the dormitories lighted; and how often are they patrolled during the night?—*A.* 6 P.M. to 5 A.M. Not lighted; every two hours visited.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* None.

Q. 14.—Is there a Chaplain?—*A.* No.

Q. 15.—Are religious services regularly performed?—*A.* No.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasion enter the prison?—*A.* No application has been made by any of these denominations.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* None granted.

Q. 19.—Have Coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* One death. Verdict, natural causes.

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* See note at foot of previous Table.

Return for the Prison of Montego Bay, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed in 1871-2.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penol Imprisonment,* including "Penal Servitude" if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Montego Bay Short Term District Prison	169	7	..	162	132	25	12	..	..	..	169	9	..	..	..

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? and if not, what is the separation enforced by day and night respectively?—Separation not complete, except that males and females are kept apart.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* Supervised day and night by the Boatswain, Superintendent, and Matron.

Q. 3.—How many Cells are there; and how many associated Wards?—*A.* Five Cells and six Wards.

Q. 4.—Taking the *average** number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 500 cubic feet.

Q. 5.—How are the prisoners classified?—1st class and 2nd class.

Q. 6.—Is Penal Labour (that is, labour by treadmill, crank, or shot-drill) in force?—*A.* No.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such Penal Labour enforced? In stating hours of treadwheel labour, give first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest.—*A.* No.

Q. 8.—What kind of labour, other than Penal Labour is in use?—Breaking stones.

Q. 9.—If the prisoners are employed beyond the walls of the gaol, state—*A.* Not so employed.

(1). On what kind of work they are so employed.—*A.* Nil.

(2). How they are supervised.—*A.* Nil.

(3.) How many escapes of prisoners, while being employed beyond the gaol have taken place during each of the last three years.—*A.* Nil.

(4.) How the profits of their labour are accounted for.—*A.* Paid into the Treasury.

Q. 10.—What is the total annual cost of the prison?—*A.* 95*l.* 4*s.* 10½*d.*

Q. 11.—What is the annual amount of the prisoner's earnings?—[Not answered.]

Q. 12.—What are the number of the hours allotted for sleep? And if sleep is in association are the dormitories lighted; and how often are they patrolled during the night?—*A.* 11 hours for sleep. No lights allowed; not patrolled.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed in prison?—One for 7 days in cell on bread and water.

Q. 14.—Is there a chaplain?—*A.* No.

Q. 15.—Are religious services regularly performed?—*A.* No, only casually.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Free access. None of the former in the district; the latter only visit when a prisoner is condemned to be executed.

* See note at foot of previous Table.

Q. 17.—What provision is made for the education of the prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* None granted.

Q. 19.—Have Coroner's Inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* None.

RETURN for the Prison of St. Ann's Bay, for 1871-72.

Name and Nature of the Prisons, whether "Common Gaol," "Penitentiary," &c.	Total Number of Persons Committed in 1871-2.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to deseribe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1871-72.	The Daily Average on the Sick List.	The Number of Deaths during 1871-2.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Short Term Prison, St. Ann's Bay	41	..	..	41	31	10	..	..	..	..	41	6	3	..	..

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? and if not, what is the separation enforced by day and night respectively?—*A.* Separation not complete, except that males and females are kept apart.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* By an officer continually with them during the day.

Q. 3.—How many cells are there; and how many associated wards?—*A.* No cells; four wards.

Q. 4.—Taking the average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* 560 cubic feet.

Q. 5.—How are the prisoners classified?—1st and 2nd class.

Q. 6.—Is Penal Labour (that is, labour by treadmill, crank or shot-drill) in force?—*A.* No.

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest?—*A.* None.

Q. 8.—What kind of labour, other than penal labour is in use?—*A.* Picking coir and breaking stones.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state—

1. On what kind of work are they so employed?—Breaking stones.

2. How they are supervised?—By a superintendent, matron, and a taskmaster.

3. How many escapes of prisoners, while being employed beyond the gaol have taken place during each of the last three years?—None.

4. How the profits of their labour are accounted for?—Paid into treasury.

Q. 10.—What is the total annual cost of the prison?—*A.* 138*l.* 15*s.* 6½*d.*

Q. 11.—What is the annual amount of the prisoner's earnings?—*A.* 15*l.* 2*s.* 4*d.*

Q. 12.—What are the number of the hours alloted for sleep? And if sleep is in association are the dormitories lighted; and how often are they patrolled during the night?—*A.* Long days, ten hours; short days, eleven hours. Not lighted. Twice.

Q. 13. What were the number and nature of the punishments inflicted for offences committed in prison?—*A.* None have been inflicted.

Q. 14.—Is there a chaplain?—*A.* No.

Q. 15.—Are religious services regularly performed?—*A.* No.

* See note at foot of previous Table.

Q. 16.—Are Roman Catholic priests and Dissenting ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Yes, if, they come.

Q. 17.—What provision is made for the education of the prisoners?—None.

Q. 18.—On what conditions are remissions of imprisonment granted?—None since the prison was opened.

Q. 19.—Have Coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* None.

CRIMINAL STATISTICS.

I.—Offences.

Table showing the Number of Offences reported to the Police or the Magistrates during 1872.

Total Number of Offences Reported.	Offences against the Person.	Prædial Larceny.*	Offences against Property, other than Prædial Larceny.	Other Offences.
1,851	378	465	856	152

* By "Prædial Larceny" is meant the offence prevalent in sugar-growing and Coolie-importing Colonies, of plundering provision-grounds and homesteads.

II.—Apprehensions and Summonses.

Table showing the Number of Persons brought before the Magistrates' Court by Arrest, Warrant, or Summons, for Offences, and how their Cases were disposed of in the Magistrates' Courts.

Offences.	Arrested on View, Warrants, &c.	Number Discharged for want of Prosecution by party complaining, or for want of Evidence.	Number of Cases Dismissed on Merits.	Number of Persons Summarily Convicted.	Number of Persons Committed for Trial in Superior Courts.	Number remaining uninvestigated by Magistrates, Sept. 30, 1872.
Offences against the person	4,595	80	1,722	1,459	1,243	91
Prædial larceny	1,332	152	353	486	268	73
Offences against property other than Prædial larceny	2,994	210	934	860	955	35
Offences against Masters and Servants Acts, including Acts relating to Indentured Coolies ..	301	76	107	78	39	1
Other offences	5,010	337	1,422	2,385	819	47
Total number of persons summoned or apprehended	14,232	855	4,538	5,268	3,324	247

III.—Summary Convictions.

Table showing the Number of Summary Convictions for various Classes of Offences, and the kind of Punishments inflicted.

Punishments.	Total Number of Offences.	Assaults and other Offences against the Person.	Malicious Injury to Property.	Prædial Larceny.	Offences against Property other than Malicious Injuries to Property, or Prædial Larceny.	Offences against Revenue Acts, Highway Acts, and Health Acts.	Offences against Masters and Servants' Acts.	Other Offences.
Fine	3,187	995	48	1	313	268	51	1,511
Imprisonment, in lieu of fine or surety	516	199	8	13	47	16	13	220
Peremptory imprisonment	1,418	118	9	472	435	9	14	361*
Bound over, with or without sureties ..	147	147	..	..	..	..	..	..
Total	5,268	1,459	65	486	795	293	78	2,092

* Forty-four of these persons were charged with vagrancy, and their cases disposed of thus:—Sent to the hospital, 5; lunatic asylum, 20; poor houses, 19. Total, 44.

IV.—Indictments and Informations in the Superior Courts, including District Courts.

	Murder, other than Wife and Child Murder.	Manslaughter.	Attempt at Murder.	Concealment of Birth.	Rape.	Unnatural Offence.	Other Offences against the Person.	Malicious Injuries to Property.	Robbery with Violence.	Prædial Larceny.	Other Offences against Property.	Miscellaneous Offences.	Total.
Judgment for the Crown .	2	6	2	4	15	4	697	31	4	206	541	536	2,048
Judgment for the Prisoner	3	3	3	1	6	3	398	24	..	91	297	281	1,110

V.—Comparative Table.

Comparative Table showing the Number of Offences, Apprehensions, Convictions' and Acquittals, for the last Four Years.

[This information has not been supplied by the Constabulary Department.]

V.—Comparative Table.

Comparative Table showing the Number of Offences, Apprehensions, Convictions, and Acquittals, for the last Three Years.

	Years.		
	1870.	1871.	1872.
The number of offences reported to the police	..	..	1,851
The number of persons apprehended by the police or summoned before the magistrates	13,620	13,065	14,232
The number of summary convictions—			
1. For offences against the person	1,697	1,679	1,459
2. For prædial larceny	731	531	416
3. For offences against property other than prædial larceny ..	1,133	813	930
4. For other offences	2,949	2,206	2,463
The number of convictions in the Superior Courts—			
1. For offences against the person	315	436	730
2. For prædial larceny	22	50	145
3. For offences against property other than prædial larceny ..	439	648	620
4. For other offences	236	203	553
The number of persons acquitted—			
In the Inferior Courts	4,526	4,942	4,538
In the Superior Courts	529	972	1,110

Note 1.—The Returns for 1869 (the first year for which criminal statistics were rendered) not having furnished any reliable data of the adjudications, these cannot be given in the above Table.

2.—The offences reported were for the first time included in the criminal statistics in 1872.

3.—The Returns for 1870 and 1871 are made up for the calendar year; but the Returns for 1872 are made up for the financial year, viz., from October 1, 1871, to September 30, 1872.

No. 5.

The Earl of Kimberley to Governor Sir J. P. Grant, K.C.B.

Sir, *Downing Street, May* 16, 1873.

I HAVE received your despatch of the 11th of March,* forwarding the usual Returns relating to Crime and Prison Discipline in Jamaica for 1872.

2. I have also received your despatch of the 22nd of March, reporting the appointment of a Commission, consisting of Mr. District Judge Drake, the Acting Inspector-General of Immigrants, and Mr. R. B. Llewelyn, of the Colonial Secretary's Office, to inquire into the discipline and state of the prisons in the island.

3. When I receive the Report of this Commission I shall be in a better position than at present to judge of the state of prison discipline in the island, but in the meantime it may be of assistance to the Commissioners in their labours if I briefly review the Returns now before me, pointing out the deficiencies which occur to me as existing in the several establishments.

4. With regard to the General Penitentiary, it appears that whilst its average population is 450, it only contains 303 separate cells, the rest of the prisoners being confined in 15 associated wards. I regard the complete establishment of the separate system in prisons, especially in the principal prison of a colony, as highly desirable.

5. In the separate cells each prisoner has 330 cubic feet of space; and in the wards 338 cubic feet. (Question 4). I doubt the sufficiency of this allowance, even where the cells or wards are used merely as sleeping places, in such a climate as that of Jamaica.

6. It is stated (Question 5) that the prisoners are classified "chiefly in accordance with their sentences and the nature of their offences." The sound principle of classification is to classify the prisoners in grades, which represent the duration of the imprisonment they have already undergone, and their conduct in prison, and which are so regulated that promotion from class to class (to be earned by steady industry and good conduct) involves an appreciable improvement in the prisoners' condition.

7. The distinction which appears to be observed (Question 7) between the treatment of prisoners convicted for the first time and reconvicted prisoners in the matter of

* No. 4.

treadwheel labour, seemed to me objectionable. All prisoners undergoing the same class of punishment should, so far as considerations of health permit, be subjected to precisely the same discipline—leaving the comparative gravity of their offences to be marked by the Court in awarding the sentence.

8. In answer to Question 12, it is stated that the dormitories are not lighted, and are only patrolled "hourly" by the night watch. I need hardly point out to you that where a number of depraved men are associated together during the hours of sleep, it should be in wards which are lighted and under constant supervision.

9. Question 18—"Prisoners tried and convicted *for the first time* of offences other than unnatural crimes are, provided their conduct during imprisonment is good, entitled by law, and with the approval of the Government, to a remission of one-eighth part of their sentence."

To make a distinction between reconvicted and other prisoners in respect of remission, is open to the objections stated in the 7th paragraph of this despatch, and is contrary to the English practice; and I need hardly say that in this country prisoners convicted of unnatural crimes are subject to the same rules as other prisoners with regard to remission of such sentence.

10. The maximum amount of remission obtainable in England under the Penal Servitude Act of 1864, is one-fourth of such part of the sentence as remains after nine months' probation, as exemplified in the margin.* And remissions are earned not simply by such good conduct as is implied in the due observance of prison rules, but by steady industry accompanied by good conduct, and ascertained by a system of marks which you will find described in the evidence taken before the Royal Commission on Penal Servitude in 1863.

11. It is stated in the Returns that the Middlesex and Surrey County Prison is not on the separate system; although prisoners undergoing sentences for misdemeanour are confined in the prison, there is "no labour except cleaning the prison, and that the prisoners sleep at pleasure day and night"—"sleep in associated dormitories not lighted," and the guards only patrol "hourly." (12). In regard to these statements I have to refer you to the remarks contained in paragraph 8 of this despatch.

12. The St. Catherine Prison is not on the separate system, and the prisoners in association have only 403 cubic feet of space. (4). The labour arrangements of this prison appear satisfactory.

13. In the Falmouth County Prison it is stated that "separation is not complete except that males and females are kept quite separate." This answer which occurs in regard to several of the prisons evinces a want of knowledge on the part of the officer supplying these details of the technical use of the word separation in connection with prison discipline.

14. The convicted prisoners are classified as misdemeanants and felons (Question 5). I have to refer you on this subject to the remarks regarding classification contained in paragraph 6 of this despatch, The division of prisoners into felons and misdemeanants is inappropriate. It cannot have escaped your observation that by the law of England and the countries which have adopted the law of England, offences are classified as felonies or misdemeanors upon no defined principles. For example, theft by a servant is a felony. A precisely similar act, in a moral point of view, committed by a banker, is a misdemeanour.

15. The dormitories are not lighted, and the night watch only patrols every half hour. (Question 12).

16. In "Mandeville County Prison" there is no separation "except (as stated in the last case) that males and females are kept quite separate." The prisoners are too crowded, having only 290 cubic feet of space (Question 4). The dormitories are not lighted nor sufficiently patrolled (Question 12)

17. In Hanover Prison there were five deaths out of an average population of 34·3, representing a mortality of nearly 15 per cent. And two of the deaths were from dysentery and one from diarrhœa (Question 19.) These facts point to the conclusion that the sanitary state of the prison was not satisfactory.

18. Here also the prisoners are classified as felons and misdemeanants (Question 5).

19. There were eight escapes in 1872—a fact indicating inefficiency on the part of the task-masters employed to guard the prisoners whilst working beyond the walls.

20. In St. Mary's Prison the prisoners are stated (Question 8) to be employed "working on sugar estates in the field." From this I am led to infer that the prisoners' labour is hired out on the contract system to private employers. Such a system, unless conducted under very strict supervision on the part of the Government, is open

* Sentence 5 years—Probation 9 months—Residue 4¼ years—Remission 1$\frac{1}{16}$ year.

to serious objection, and I presume such strict control can scarcely be possible in the case of the prison of St. Mary. The evils of the contract system are made the subject of remark in the 71st page of the "Digest and Summary on Colonial Prisons 1867."

21. The Commissioners would do well to inquire as to the extent and working of this system in Jamaica.

22. It is stated that the dormitories of the small prison at Black River are not lighted nor sufficiently patrolled. It seems to me that in this prison the separation of the prisoners might easily be effected.

23. And the same remark applies to the prison at Montego Bay, where the average number of prisoners is stated to be nine, whilst there are five cells and six wards.

24. I have to request you to communicate a copy of this despatch to the Commissioners.

I have, &c.
(Signed) KIMBERLEY.

No. 2.

TRINIDAD.

TRINIDAD.

No. 6.

Acting Governor Bushe to the Earl of Carnarvon.—(Received August 12.)

My Lord, *Trinidad, July 22, 1874.*

IN pursuance of the instructions contained in the circular of the 30th January, 1872, I have the honour to forward herewith a copy of a report from the Acting Attorney-General as to the statistics for 1873, relating to crime, and one from the Inspector of Prisons on Prison Discipline, for the same year.

2. The Magistrates were enjoined to be very careful in the preparation of the Return of Criminal Statistics, so the presumption is that the information contained in the abstract forwarded herewith is of a reliable character.

3. The Return compares favourably with that of the previous year, more especially with regard to the graver crimes, for although there was a larger number of persons brought to trial in the Superior Courts—180 as against 143—there were actually fewer convictions, only 93 having been obtained last year as against 107 in 1872. Mr. Philip remarks that the number of acquittals during the latter half of the year, when he acted as Attorney-General, is below the average of former years. During the first six months of the year, or at the Criminal Sessions held during the first two quarters the acquittals must have exceeded very considerably the convictions. Had Mr. Garcia, who was then Attorney-General, been in a state of health to furnish any explanation of this circumstance I should have deemed it my duty to call upon him to do so, but such a step would, I fear, be useless under the circumstances.

4. In the number of persons apprehended by the police or summoned before the magistrates there was a slight falling off as compared with the Return for 1872, and there were consequently fewer convictions.

The fact of there having been a diminution of crime among an increasing population, and one which is recruited almost entirely from the lowest classes of other countries is in itself satisfactory, but with the spread of education and an improved system of prison discipline, together with the establishment of reformatory and industrial schools I think that the number of criminals may and will be still further reduced.

5. With regard to Mr. Fraser's report, I would observe that the subject of prison discipline was very carefully considered by Mr. Longden, and I think it would be premature to discuss the effect of the changes introduced by the new gaol rules, which only came into operation at the beginning of the present year. It certainly would be unwise to alter unadvisedly any portion of that system until a longer opportunity shall have been afforded of testing its efficiency.

I have, &c.
(Signed) J. S. BUSHE.

Inclosure 1 in No. 6.

Sir, *Attorney-General's Office, July 18, 1874.*

I HAVE perused the Returns relating to crime forwarded to me by your Excellency for the purpose of making a Report thereon.

2. Those purporting to represent the statistics of offences dealt with in the several districts of the island during the year 1873, having been compiled by the several stipendiary magistrates from their own official records, I have no means of ascertaining their correctness, or of comparing them with the results of former years.

3. Looking, however, at the classification of the offences—the different heads seem to embrace all the crimes which, in my experience, are of common occurrence in a community so peculiarly constituted as that of Trinidad, and the offences dealt with are provided against by local legislation.

4. But I may say here that large amendments are still required in the criminal law of this island, and I would have undertaken, during the period when I have been acting Attorney-General, to introduce such amendments, had I not been restrained by the intimation that a penal code, intended to apply to all the Colonies, was in course of preparation in England.

5. With regard to the Return compiled by the Registrar of the Supreme Criminal Court of cases disposed of by the Supreme Criminal Court, I may observe in explanation of the number of acquittals, that in this island there is no grand jury, and the Attorney-General, as public prosecutor, in filing indictments, is guided entirely by the depositions taken before the stipendiary magistrates. Having the sole responsibility of deciding upon proceeding with the prosecution, I have often thought it advisable, whenever there appeared to be a sufficient *primâ facie* case against the accused, to put him upon his trial rather than to have any imputation of partiality cast on the administration of public justice. In the greater number of such acquittals, the evidence adduced at the trial and almost always not given before the committing magistrate, either so preponderated in favour of the accused as to insure his acquittal, or created such a reasonable doubt of his guit as to prevent a conviction. I have no reason to be dissatisfied with the verdicts of the juries of this island in criminal cases. As Acting Attorney-General during six months of the year now under report, I am in a position to state that the number of acquittals during that period is below the average of former years.

6. When I consider that the population of this island is constantly being increased by immigration, I do not think that, on the whole, the criminal statistics of Trinidad contrast unfavourably with other countries. The number of murders is not large, taking into consideration the Asiatic element which we have in the population, five out of six murderers being Indian immigrants and Chinese. The offences against property are of the usual type of larencies in all countries, and present here no particular feature requiring special notice. Offences against the person seem the most prevalent of the crimes which have occupied the attention of the Supreme Civil Court, notwithstanding that an Ordinance was passed in the year 1866—"For rendering the punishment of offences against the person more severe."

7. This Report, so far as my views are concerned, is limited to the period of the last six months in the year 1873, during which time I was acting Attorney-General.

I have, &c.

(Signed) M. MAXWELL PHILIP,
Acting Attorney-General.

Acting Governor Bushe,
&c. &c. &c.

Inclosure 2 in No. 6.

Report of the Inspector of Prisons for the Year ending 31st December, 1873.

Sir, *Office of Inspector of Prisons, April* 13, 1874.

BY Clause 100 of the New Gaol Regulations, a yearly Report is now required from the Inspector of Prisons, which formerly was furnished by the Superintendent.

This Report should be forwarded to the Colonial Secretary in the month of January in each year, but partly owing to the changes which have taken place in the Department, and partly to other causes, I have not been able this year to comply with this requirement.

I have also, as a matter of convenience, embodied with this report that which is required from me for the information of the Secretary of State for the Colonies, and referred to in your letter of the 17th October last.

I have made allusion to certain changes which have Recently taken place in the Department, and this affords me the opportunity of referring to the most important of them—the removal of the late Superintendent of Prisons, Mr. Sealy, from the post he held in this Island to take charge of the Convict Settlement of Massaroni, in the neighbouring Colony of British Guiana.

The fact that Mr. Sealy was selected for this post, shows the high esteem in which he is held by Her Majesty's Government, and any eulogium on my part may be deemed superfluous, but I should consider that I had failed in my duty were I not to express my firm conviction that by the removal of Mr. Sealy to Demerara, this Colony has lost the services of an officer eminently fitted to carry out the duties of the office he

held, and from whose firmness of character and long experience much good had already ensued, and more was fairly to be expected in the Department of which he had the control.

I have, &c.

(Signed) LIONEL M. FRASER, *Inspector of Prisons.*

The Hon. the Colonial Secretary.

REPORT.

Discipline Officers.

During the year ending 31st December, 1873, nine turnkeys were dismissed, and three resigned.

Eighty reports in all were made against turnkeys during the same period for neglect of duty or misconduct.

In sixty nines cases fines (mostly of trifling amount) were inflicted; the other eleven cases were met by reprimands.

Two matrons resigned during the year. There were in all six reports against matrons. In four cases fines were inflicted; in the other two cases reprimands were considered sufficient.

Altogether I am able to report that the general conduct of the officers, both male and female has been satisfactory; it appears to me, however, that the turnkeys would be more amenable to discipline if, like the police of the Colony, they were under a special Code of Laws. Under the present system they are too independent, being able to give up their situations when they choose. I would suggest, as a remedy for this state of things, that they should be enrolled into the police force, and thus brought under the provisions of Ordinance No. 7 of 1868.

I would also recommend that quarters for at least two-thirds of their number should be provided within the walls of the goal, and that they should be obliged to reside therein.

State of the Buildings.

The whole of the buildings are in good order; all minor repairs, lime washing, painting, &c., are executed (from time to time as they become needed) by prison labour.

During the year a new ration room was built at the Royal Gaol, and most of the cells on the upper floor of the old prison divided so as to make separate cells. A system of lighting has also been introduced, by which the inmates of the different cells can now be kept continually under the supervision of the officers on duty during the night, which is a very great improvement.

At the Chaguanas Convict Depôt, a new ward was completed during the year, containing 26 separate cells, and another ward containing 32 separate cells was nearly ready for use on 31st December.

General Rules and Regulations.

The old rules remained in force up to the 31st December, but as far as practicable the discipline of the gaol was carried out in accordance with the spirit of the new rules which were to come into operation on 1st January, 1874.

Economy and Expenditure.

The expenditure of the gaol has been carefully controlled, and under the very efficient system of check, introduced by the late Superintendent, and which is carried out by his successor, I believe that waste and extravagance have been reduced to a minimum, if not entirely abolished.

	£	*s.*	*d.*
The total cost of the establishment during the year (including salaries) was ..	7,033	3	0
And as a set-off against this, the prisoners earnings amounted to	3,964	0	0
Balance debt of Gaol	3,069	3	0

The estimated amount of salaries, allowances, &c., for 1873 was 3,210*l.*, so that the prisoners may fairly be considered to have earned their own maintenance.

Prisoners.

On the 31st December, 1873, there were in confinement in the Royal Gaol and the Convict Depôts:

Male prisoners	329
Female ditto	21
Total	350

These prisoners were thus classified :—

Felons	135
Misdemeanants	190
Waiting trial	14
Debtors	5
Remanded cases	6
Total	350

The total number of prisoners committed during the year was 2,649.

Table A. shows the classification of the prisoners, as well as the countries to which they belong, their age, sex, trade, and religious denomination.

The daily average of prisoners throughout the year was : males 331 ; females 25 =356.

Escapes.

During the year 17 prisoners effected their escape, of whom 11 were recaptured.

These escapes were almost invariably made from the working parties in the woods at Chaguanas, or in the quarries, and can scarcely be wondered at when itis remembered that frequently parties of 40 or more convicts are under the charge of only two or three unarmed Turnkeys, who dare not risk leaving the main body unprotected to look after a runaway. I cannot but express an opinion that were the Turnkeys armed there would be fewer escapes, for the convict would remember that it is not easy to get out of reach of a rifle bullet.

Employment of Prisoners.

The employment of convicts whilst under sentence is a grave question every where, and it loses none of its gravity here.

It is one, the importance of which cannot be over-rated, for the way in which a convict's time is spent whilst undergoing his punishment must inevitably have a good or a bad effect upon him after his release.

In previous reports I have stated that in my opinion the gaol has no terrors for our criminal classes, and another twelve months' experience has in no way altered our belief.

A reference to Table B. will show that in spite of the increased severity of the punishments inflicted (especially by the Magistrates) the number of commitments for 1873 largely exceeds that for 1872, and it will also be noticed that the offences are chiefly such as in my Report for the year ending 31st December, 1871, I described as "Offences certainly not light, as they are the consequence of so low a standard of morality and education, that they cannot but indicate a tendency to, or at all events an aptness for, the graver crimes—drunkenness, disturbing the peace, exposing the person, indecent behaviour, obscene and profane language, &c."

If I am right in the inference I draw from these returns, then our system of gaol discipline is not fulfilling so thoroughly as could be wished the object for which it exists, for it should be the means of diminishing crime, either by the deterrent effect produced by its severity, or by the moral influences which it may bring to bear upon those subjected to it.

I greatly fear that our gaol system falls short of what is expected from it in both these important particulars.

In support ot this opinion I attach copies of letters received by me from the Anglican and Roman Catholic Chaplains of the Royal Gaol, who, although they do not express identical views (on the subject of gaol discipline) either with each other or with myself, still, I think, bear out my general proposition that the discipline of the gaol is neither deterrent nor reformatory.

The only prisoners who seem to entertain anything like dread of returning to the gaol are the French refugees from Cayenne. Having some knowledge of the severe discipline of the French gaols, this at first appeared to me strange, but I soon learned the reason after some conversation with them.

From what they told me it appears that in the French prisons the work is much harder and the discipline far more severe, but that the prisoners are fed in accordance with their usual habits, *i.e.*, they receive rations of soup, bread (in larger quantities than here), and on certain occasions of wine.

It is therefore evident that the gaol of Trinidad proves irksome to the French prisoners, not because the work is hard, for they are made to work far harder in the prisons of their own country, but simply because the food is distasteful to them, not being that to which they are accustomed.

If this be so, and from my continual intercourse with this class of prisoners I feel convinced that it is, then it is not difficult to account for the very great indifference with which imprisonment in the gaol is regarded by those who for brevity's sake I will designate our native criminals.

The labourer in these Colonies whether African, Creole, or Asiatic, works as little, and sleeps or idles as much as he can, and his ordinary food consists of plantains, corn-meal, salt fish and rice, washed down with rum when he can get it.

He lives on or near an estate in a hut, for which, in most cases, he has to pay rent in some shape or other, and neither his employer nor any one else cares much if he lives or dies, unless indeed he be an indentured immigrant.

If such a man commits a crime and is sent to gaol for twelve months, can it be contended that physically he is worse off than when working on the estate?

In the gaol he is well lodged, and fed at the public expense, with food identical with that which he consumes when at liberty, and clothed (also at the public expense) in a way which to a labourer in the old country would be a mark of disgrace, but which to him conveys no such feeling. He has medical attendance when ill, and, what to the Creole and the Asiatic is an immense enjoyment, he can sleep from 6 P.M. to 5·20 next morning.

The labour to which he is put is not more severe than that to which he has been accustomed on the estates or roads of the island, and certainly can in no case be considered penal or even in the light of a punishment.

What then does such a prisoner really suffer by imprisonment?

The loss of his tobacco, of his rum, and of the means of indulging in the grosser sensual pleasures.

I cannot think that this alone acts as a deterrent from crime.

It is an easy matter to point out defects, but a much more difficult one to suggest their remedy. This, however, I will endeavour to do.

I have in previous Reports stated my firm conviction (and I now reiterate that expression) that the real remedy lies in the separation of the gaol into two distinct departments, viz.: A House of Correction and a Prison or Penitentiary.

It appears to me that the greatest possible difference exists between the case of a prisoner committed to gaol for perhaps the first time in his life for a grave offence, which has entailed upon him a sentence of, say, seven years' imprisonment, and that of a pickpocket or street brawler who comes before the Magistrate for the twentieth time for a short sentence of six months.

In the first case there is every reason to hope that at the expiration of the long term of imprisonment the convict will leave the prison a wiser and a better man than when he entered it, and the discipline of the gaol should be such as to assist in bringing about this most desirable end.

In the second case, reformation cannot be expected; prisoners of this class return to the gaol periodically, and the only means of making their visits "few and far between" is by subjecting them when within the walls of the prison, to a discipline so severe as to make them feel every hour of their sentence to be one which for their own personal comforts they will not desire to repeat.

To quote the words of Sir Joshua Jebb (an admitted authority in matters of prison discipline): "The deterring elements of punishment are hard labour, hard fare, and a hard bed; and for the lowest class of prisoners these elements should be applied as far as they can consistently with a view to deter men from crime;" and again, to quote from him: "Hard labour should be made compulsory in all short sentences," meaning by "hard labour" not industrial occupations or employment, but labour at the tread-wheel or the crank, or shot-drill, or stone breaking, or some such work.

I would here mention that I think the dressing of stone might be introduced with great advantage into the labour yard of the gaol.

It is hard work, easily tasked, and there is a great demand for it. I do not attach much importance to the remunerative nature of prison labour, to ensure which the far more important question of its *penal* nature is too often neglected, but I may

mention that a very large proportion of the great outlay which has been (and still is) expended on preparing stone for the Police Barracks and Governor's residence might have been saved had the stone been dressed by convict labour in the quarries.

In the Royal Gaol of Trinidad stone breaking is the only which can be called penal, and I strongly recommend that both the treadwheel and shot-drill should be introduced here without delay.

They should form the principal elements of "hard labour" for all prisoners under short sentences, and might of course be used in other cases whenever thought advisable.

I am well aware that objections may be raised to both these modes of punishment on the ground of climate, and the weak constitutions of some of our convicts, but it seems to me that, under the direction of the medical officer, no danger need be apprehended, at all events to either Creoles or Africans. I do not think that it would be safe, however, to apply the treadwheel or shot-drill to Asiatics indiscriminately, they being in this country extremely liable to rupture of the spleen, even from most trivial causes; but I notice that in the Bengal prisons the weaving of gunny bags has been adopted as a most efficient form of penal labour, and I think that some similar work might be introduced here for those prisoners whose constitutions are too feeble to bear the treadwheel.

As for females undergoing short sentences, nothing but severe punishment will have the slightest effect upon them.

The present hard labour (?), which consists of sewing and washing, can have no terrors for women who have utterly lost all sense of shame, and who glory in their degradation.

It is not easy to suggest a punishment which shall be severe, and at the same time applicable to females, but I certainly recommend complete separation from each other by night, and by day work in association, but perfect silence, which to a woman is at all times irksome.

I insist the more strongly upon total separation by night, as experience has unfortunately taught those connected with the gaol that a fearful amount of depravity is practised between these women when in unwatched association.

I would also suggest the substitution of oakum picking for sewing and washing, or, at all events, that some really laborious work should be given them.

It must not be lost sight of that in this country women work like men, as field hands, or at the mill door, and are quite able to endure *very* hard work.

With regard to the prisoners undergoing long sentences, I think our present system works efficiently, though I am in favour of subjecting every convict under long sentence to a probationary period of confinement in his cell, on the separate system, before allowing him to work in association with others.

Return C shews the manner in which the prison labour has been distributed throughout the year 1873, as well as the amount of money earned by the prisoners.

Convict Depôts.

During the year 1873 the two convict depôts of Chaguanas and Irois were kept open.

Chaguanas.

This most important depôt has continued to be of great service; not only is it a source of profit to the Colony, but it really is a penal settlement, for the work is there hard and continuous, and dreaded by the convicts.

It consists of forming and making the tramway which leads from the bay side up to the depôt buildings, hauling out heavy timber from the forest, and loading the tramway trucks, &c., as well as cutting traces in the forest for the purpose of getting out the timber.

The general conduct of both officers and prisoners at the depôt throughout the year has been on the whole satisfactory. The division of the wards into separate cells is a very great improvement, but I beg to repeat that it appears to me incumbent on the authorities to provide for the religious and moral instruction of those amongst the prisoners who are (nominally, at least) Christians, and that we incur a grave responsibility by keeping prisoners at a place like Chaguanas for long periods without any attempt being made to provide them with mental instruction of any kind.

It is true that the senior turnkey is supposed on Sundays to read the Service of the Church of England to the prisoners of that denomination, but it is likely that this duty, if performed at all, will be performed in the most perfunctory manner;

and even if the reverse were the case, it would, in my opinion, be a very poor substitute for the ministrations of a clergyman, besides laying the authorities open to an accusation of a tendency to proselytism.

Irois.

The work here was the same as during previous years, viz. :—agricultural labour.

This depôt was closed on 31st December, and a new convict settlement opened at Carrera's Island.

The value of the convict labour at these two depôts during the year is thus stated :—

	£	s.	d.
Chaguanas, 21,215 days at 1*s.*	1,060	15	0
Irois, 15,906 „ at 6*d.*	397	13	0
	1,458	8	0

Juvenile Offenders.

The annexed table D. shews an alarming increase over previous years of juvenile offenders, as well as recommitments of those previously convicted.

I had entertained sanguine hopes that the commencement of this year would have seen the opening of the much needed Reformatory and Industrial Schools, but I regret that objections raised by one or two individuals (and which appear to me to be of the most frivolous nature) against the proposed site in the valley of St. Ann's, have caused the whole question to be indefinitely postponed.

In the meantime the evil is increasing and developing, and before long we shall reap the bitter fruits of this procrastination.

I consider it so important that the Executive should be kept aware of the steady increase of this great evil that I supplement the return of Juvenile Offenders committed in 1873, by another Table E. shewing the number committed up to 10th April, 1874.

Health, Sickness, and Death.

The report of the medical officer of the gaol gives full information on these points, and the only suggestion that I would make in connection with it is that it would be far better, except for very serious diseases, that prisoners when ill should be treated in their cells. The comparative comfort of the hospital, and the relaxation of discipline which must take place there, offer great inducements to malingerers, and I believe that many plots either of escape from gaol or for future robberies after discharge are hatched in the hospital wards.

I may add that the hospital, both in size and general accommodation, is quite disproportionate, not only to the necessities of the gaol, but to the rest of the buildings generally.

Education and Religious Instruction.

The report and returns furnished by the teacher are attached and *appear* satisfactory. I use the word *appear* advisedly, for I am bound to say that my experience as Inspector of Prisons and Chief Officer of Police of the Island has not included one instance in which I can say that the lessons learned in the gaol school room, have had any perceptibly good effect upon the prisoner's after life.

Concluding Remarks.

I am well aware that my opinion may be looked upon as that of one who is brought into continual contact with the worst side of human nature, and therefore to be received with some caution, but I am convinced that the magistrates and clergy of the Colony will bear me out when I assert that for the lower classes of this community the physical terrors of the gaol are few, the moral terror nil.

Imprisonment in the gaol, when accompanied by hard labour, is not looked upon as a disgrace, and a convict who comes out of prison, after one or two years' penal servitude, resumes his place in society with no more difficulty than if he had been absent for the same period in a neighbouring colony.

Of course in such a state of things there is one advantage,—the facility which a discharged prisoner has here of obtaining work on his release, whereas in the old countries the reverse has been one of the greatest difficulties with which those anxious for the future well-being of the man have had to contend; but this advantage, great though it be, cannot compensate for the fact that no sense of moral degradation attaches here to the prison dress, or even to the fact of having been an inmate of the gaol.

I believe I have now touched upon every point upon which I am required to report, and I do not know that I can add anything more except to express my very deep anxiety that the question of the Reformatory and Industrial Schools should not be lost sight of. It is utterly useless to endeavour to check crime in its full course, so long as nothing is done to arrest it in the commencement, and I look forward with great hope to the good which I am convinced will result from these two establishments.

(Signed) LIONEL M. FRASER, *Inspector of Prisons.*

(Table A.)—PRISONERS committed to Royal Gaol, Trinidad, during 1873.

Classification.	Males.	Females.
Felons and misdemeanants	2,339	265
Debtors	128	17
	2,367	282
Total	2,649	

AGES OF ABOVE.

5 to 10 years	4	45 to 50 years	112
10 „ 15 „	47 } 154	50 „ 55 „	19
15 „ 18 „	103 }	55 „ 60 „	27
18 „ 20 „	149	60 „ 65 „	5
20 „ 25 „	486	65 „ 70 „	4
25 „ 30 „	782	70 „ 75 „	1
30 „ 35 „	370	75 „ 80 „	2
35 „ 40 „	431		
40 „ 45 „	107	Total	2,649

RELIGIOUS DENOMINATIONS OF FOREGOING.

Church of England	591	Mussulmans	271
Roman Catholic	677	Hindoos	1,059
Wesleyans	8	Chinese	26
Presbyterians	9	Baptist	6
Moravians	1		
Jews	1	Total	2,649

TRADES.

Bakers	37	Printers	4
Blacksmiths	37	Painters	11
Boatmen	16	Porters	8
Butchers	10	Police constables	3
Coach painters	1	Planters	11
Cabmen	1	Servants	38
Carpenters	58	Seamen	79
Clerks	32	Soldiers	11
Cooks	4	Seamstresses	33
Carters	17	Shipwrights	1
Coopers	26	Shoemakers	14
Druggists	1	Sailmakers	3
Distillers	1	Sawyers	1
Engineers	2	Shopkeepers	14
Goldsmiths	1	Saddlers	2
Grooms	3	Tailors	31
Hucksters	7	Tobacconists	2
Joiners	11	Tinsmiths	3
Labourers	1,989	Upholsterers	3
Masons	17	Washers	98
Merchants	1	Wheelwrights	6
Musicians	1		
		Total	2,649

COUNTRIES OF FOREGOING.

Arabia	1	France	49
Antigua	10	Germany	1
Anguilla	5	Grenada	105
Africa	81	Guadaloupe	7
Barbados	139	India	1,357
Bermuda	1	Italy	4
Cape de Verde	5	Ireland	6
China	35	Jamaica	2
Curaçoa	1	Mauritius	1
Demerara	13	Martinique	17
Dominica	25	Montserrat	17
England	30	Madeira	19

Nevis	..	..	22
Nova Scotia	..	..	3
Nassau	..	..	1
Norway	..	..	2
Scotland	..	..	5
St. Martin	..	..	4
St Vincent	..	..	46
St. Kitts	..	..	27
St. Bartholomew	..	..	2
St. Lucia	..	..	7
St. Domingo	..	..	1
St. Thomas	..	..	2
Trinidad	..	..	535
Tobago	..	..	42
Tortola	..	..	3
United States	..	..	4
Venezuela	..	..	12
Total	..	..	2,649

(Table B.)—RETURN showing the Number of Committals to Royal Gaol in 1872 and 1873 for Offences of a Slight Character.

Offences.	Committed in—	
	1872.	1873.
Assaulting and resisting police	54	52
Breach of contract	354	476
„ Police discipline	3	2
„ Police regulations	11	4
„ Sanitary regulations	1	0
„ Harbour regulations	2	4
„ Trust regulations	1	0
Cruelty to animals	4	5
Damaging to steal	8	8
„ property	10	11
Drunkenness	92	102
Disturbing the peace	2	24
Debt to the Crown	1	4
Exposing person	12	17
Embezzlement	8	2
Fighting	68	141
Furious riding and driving	2	10
Found in yard, &c., for unlawful purpose	23	19
Firing squibs in pnblic streets	4	0
Gaming and found in gaming house	2	5
Gathering alms	2	7
Harbouring immigrants	1	3
Immigrants without pass	356	332
Indecent behaviour	68	27
Introducing prohibited articles in lock-up	2	5
Inciting prisoners	4	1
Language, obscene and profane	61	76
Leaving cart unattended	2	7
Menaces	7	2
Non-maintenance of wife	1	0
Obtaining money, &c., under false pretences	15	17
Obstructing street, &c.	40	22
Plying for hire without license	1	4
Riotous and disorderly conduct	41	82
Receiving and having stolen property	24	32
Riding on shaft	5	4
Retailing drugs without license	1	0
Removing spirits without license	2	2
Selling spirits without license	4	4
Squatting	2	4
Setting fire without notice	19	23
Selling unwholesome meat and fish	2	0
Throwing missiles in the street	18	5
Trespass	17	35
Tendering counterfeit coin	1	0
Vagrancy	37	37
Breach of tramroad regulations	0	1
	1,395	1,618

(Table C.)—DISTRIBUTION of Prison Labour and Summary of Earnings for 1873.

Where Employed.	Description of Work.	No. of Days.	No. of Men.	Average Rate per Man per Day.	Amount.
				s. d.	£ s. d.
Piccadilly Quarry ..	Quarrying stone for Government works, and breaking metal for streets, &c.	310	13,154	1 0	657 14 0
Laventille	Ditto, ditto	218	3,341	1 0	167 1 0
Governor's Cottage ..	Keeping ground in order, and cutting wood and grass ..	310	4,468	1 0	223 8 0
Botanical Gardens ..	Ditto trimming trees, &c. ..	310	3,056	1 0	152 16 0
Prince's Buildings ..	Sweeping and scouring building	9	50	1 0	2 10 0
Queen's Park	Cutting bamboos, making inclosure, &c.	43	447	1 0	22 7 0
Leper Asylum	Cutlassing and clearing grounds, opening drains, whitewashing, &c.	24	192	1 0	9 12 0
Colonial Hospital ..	Ditto, ditto	174	1,163	1 0	58 3 0
House of Refuge	Ditto, ditto	17	161	1 0	8 1 0
Government House ..	Brushing and scouring building	7	41	1 0	2 1 0
Corcorite Swamp ..	Making and clearing drains	2	16	1 0	0 16 0
Picton's Fort	Clearing fort of vines, &c., and whitewashing ..	2	14	1 0	0 14 0
Stone breakers	Breakiug metal for Government works and Borough Council	310	2,357	1 0	117 17 0
Carpenters	Making coffins for gaol and other Government institutions, and doing general work	310	515	2 0	51 10 0
Tailors	Making clothing for ditto, ditto	310	1,046	2 6	130 15 0
Bakers	Making bread for gaol, Colonial hospital, house of refuge, &c.	365	1,161	2 0	116 2 0
Cooks	Cooking for gaol and gaol infirmary	365	371	1 6	27 16 6
Washers and seamstresses ..	Washing gaol clothing, Colonial hospital,, house of refuge, and sewing as required	310	6,008	1 0	300 8 0
Wardsmen	Keeping clean inside prison building	365	1,219	1 0	60 19 0
Office and yards	Keeping yard, &c., in order	310	929	1 0	46 9 0
Jobbers	Doing general work	310	756	1 0	37 16 0
Fitters	Making and mending iron-work, &c.	310	429	1 6	32 3 6
Shoemakers	Making and mending shoes for prisoners, &c.	9	9	1 0	0 9 0
Hospital orderlies ..	Keeping infirmary clean, and assisting in care of sick ..	365	476	1 0	23 16 0
Carrera's Island	Quarrying stone for Government works, and breaking metal for new roads	310	5,088	1 0	254 8 0
Irois Depôt	Planting, trenching, &c.	310	15,906	0 6	397 13 0
Chaguanas ditto	Felling trees, hauling timber, keeping roads in order, and laying rails for tramway	310	21,215	1 0	1,060 15 0
					3,964 0 0

(Table D.)—RETURN showing the Number of Juvenile Offenders committed to Royal Gaol in 1872 and 1873.

Year.	Sex.		Number of Times committed.			
	Male.	Female.	2nd.	3rd.	4th.	5th.
1872	30	6	1	3	..	..
1873	44	7	13	3	2	1

(Table E, supplementary to Table D.)—RETURN of Juvenile Offenders committed to Royal Gaol from the 1st of January to the 10th of April, 1874.

Sex.		Number of Times convicted.					
Male.	Female.	2nd.	3rd.	4th.	5th.	6th.	7th.
14	4	2	5	1	..	..	..

Sir, *All Saints' Parsonage, Port of Spain, February* 13, 1874.

I HAVE the honour to acknowledge the receipt of a letter from you, dated 10th February 1874, in reference to your Annual Report upon the Royal Gaol, and courteously offering me, as Chaplain, the opportunity of making any remarks I may wish upon the moral condition of the prisoners.

I do not think we can reasonably look for any very marked improvement of moral tone in any gaol, but particularly in one of a sea-port town in an island in which the influx of immigration is so great. As a rule, I believe, good subjects are home loving, and we must expect the other West Indian Islands and India to send us only those they can well spare.

However, I have noticed a marked improvement in our gaol in the outward behaviour of the prisoners within the last year, particularly in the readiness and cheerfulness with which they set about their tasks.

But what I would like to call your attention to, is the case of the little *boys* and the case of the *Coolies*.

It is painful to see little boys of ten and twelve years of age sent to quarries and associated with confirmed criminals. It surely must tend to demoralize them still worse.

In the case of the Coolies I made some movement in the time of Governor Gordon, and I was told that an instructor and interpreter would be appointed when the man could be found qualified for those duties. Subsequently I pressed the matter upon Mr. Sealy, and he employed some one who proved personally a failure. Since then I do not know of any further steps having been taken.

I think I am correct in saying that a vast majority of the prisoners consist of Coolies, and very many of them, I suppose, are sent to gaol for breaking laws which we have not been at the trouble to instruct them in.

Thanking you for your thoughtfulness in permitting me to make these few remarks.

I am, &c.

(Signed) L. A. TAITT, *Chaplain Royal Gaol.*

To the Inspector of Prisons.

Sir, *The Presbytery, February* 12, 1874.

As you request me by your letter of the 10th instant to make the remarks and offer the suggestions on the *morale* of the prisoners, which I may feel inclined to offer.

I have the honour to tell you that the only remark I can make is that, if the prisoners are very efficiently punished, they are very ineffectually improved.

My experience goes as far as to declare that both males and females come out of prison worse than they go into it, and that they lose almost completely that shame which at times might do for conscience.

They are taught to read, write, &c. I would not like to undervalue such means of improving prisoners, yet I am bound to say that, to my knowledge, they have been utterly inefficient.

What I would suggest for the future is to allow confidential persons of both sexes, chosen by the Ministers of the different Communions, into the precincts of the Royal Gaol (as I know for my own part that I could not make time to go there myself every day), these persons would give religious instructions daily at the very same school hour, and I rest assured that a great deal of good would be derived from such an organization, at least by the Creoles.

The Government may try other means. I look upon them as a failure.

I have, &c.

(Signee) Fr. ANDRE VIOLETTE, O.P.,

To the Inspector of Prisons. *Chaplain Royal Gaol.*

Summary of Productive Labour performed in the Royal Gaol for the Year ending 31st December, 1873.

Department.	Prisoners.	Metal.	Siftings.	Coffins.	Private Work.	Making Garments.	Miscellaneous.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Irois Estate ..	397 13 0	..	..	..	..	..	..
Borough Council..	..	111 4 0	..	..	..	..	..
Colonial Hospital .	..	..	..	18 5 7½	..	78 4 9½	..
House of Refuge..	..	..	..	3 11 10½	..	3 10 11½	..
Leper Asylum ..	..	..	..	1 17 6	..	..	..
Lunatic Asylum ..	..	..	..	3 2 6	..	8 18 0½	..
Royal Engineering Department	..	5 1 9	..	..	..	..	..
Prison Officers ..	..	..	..	..	9 9 8½	..	..
Sales	..	..	17 12 10	..	..	..	66 7 2½
Total ..	397 13 0	116 5 9	17 12 10	36 17 6	9 9 8½	90 13 9½	66 7 2½

SUMMARY of Unproductive Labour performed in the Royal Gaol for the Year ending 31st December, 1873.

Department.	Toises of Stone.	Loads of Metal.	Loads of Siftings.	Value.		
				Stone.	Metal.	Siftings.
				£ s. d.	£ s. d.	£ s. d.
Public Works ..	14,800	1,139	..	2,466 13 4	56 19 0	..
Water Works ..	..	66	..	..	3 6 0	..
Royal Roads ..	..	1,162	..	..	58 2 0	..
Circular Road ..	..	629	..	..	31 9 0	..
St. Ann's Ward School	77	..	..	12 16 8	..	..
Sanitary Department ..	2	..	..	0 6 8	..	..
Belmont Chapel ..	..	12	3	..	0 12 0	0 3 0
Total	14,879	3,008	3	2,479 16 8	150 8 0	0 3 0

TEACHER'S REPORT.

Remarks.

The moral condition of the prisoners is, on the whole, satisfactory, as they are kept under strict discipline, and all infringements duly noticed, and punishment inflicted when necessary. Their behaviour at school is orderly, and instances of misconduct are seldom or never known during such attendance. Owing to religious differences, the teacher is obliged to confine himself to secular instruction; religious knowledge being disseminated by the respective Chaplins.

The progress of the prisoners is somewhat slow, owing chiefly to frequent transfers, sickness, and other causes, but those who remain stationary at the gaol show some improvement, and there are some who learn to read and write tolerably.

The course of instruction pursued, is much the same as at the primary schools, though somewhat limited. The subjects taught are principally reading, writing, and arithmetic. The books used as class books, are the 1st, 2nd, and 3rd books of lessons, new edition, and the old edition of 4th and 5th books. There are some other books distributed for private reading amongst the more advanced class of prisoners, viz.: Good Words, The Leisure Hour, &c.

The daily average, and other particulars, will be seen in annexed return.

(Signed) W. FARRELL, *Teacher.*

RETURN of the Royal Gaol School for the Year ending 31st December, 1873.

Total Number of Prisoners attending School from day to day.	Number on Roll on December 31, 1873.	Daily Average.	Countries.				Reading.				Writing.				Arithmetic.				School Days.	School Hours.
			Europe.	China.	India.	Trinidad and other Colonies.	Alphabet.	1st Book of Lessons.	2nd Book of Lessons.	3rd Book of Lessons and above.	Forming Letters, &c.	Form Head Lines.	Copying.	From Dictation.	Figures.	Simple Rules.	Compound Rules.	Above Compound Rules.		
6,965	71	60	7	2	36	26	14	35	10	12	12	18	8	7	19	19	4	3	Mondays, Tuesdays, Thursdays, and Fridays.	Between 5 and 6 P.M.

Number of Offenders and Punishments during the Year 1873.

Number of Offenders for which actual punishment was awarded.				Number of Offenders Punished and Admonished.				Number of Prisoners not Punished or Admonished.		Total Number Admonished.	Corporal Punishments.		Number of Prisoners Punished in Irons.	Shot Drill.	Number of Prisoners Punished more than once during the Year.
By Governor.		By Keeper or by Visitor.		By Governor.		By Keeper or by Visitor.					By Governor.	By Magistrates.			
M.	F.	M.	F.	M.	F.	M.	F.	M.	F.						
16	..	121	41	16	..	141	41	2,230	241	..	16	7	10	..	22

Abstract of Gaol Hospital Return for 1873.

1. *Prevalent Diseases.*—Diarrhœa, and Dysentery; Dropsy, arising from general Cachexia, and enlarged and indurated Liver and Spleen; Anæmia, Phagedænic and other constitutional Ulcers; and Syphilis in the most aggravated forms, utterly neglected and allowed to become loathsome in the extreme (both these latter are on incoming prisoners); Rheumatism acute and chronic, muscular and arthritic. But the most prevalent, and at the same time serious diseases, have been inflammatory affections of the chest, especially Bronchitis of intense severity, generally with complications, either of Pleurisy, Pneumonia, or heart disease. In one case the complication extended to the liver, causing the formation of a large internal abscess, the contents of which were expectorated through the lungs; the patient recovered.

I have never before had to deal with so many and such severe pectoral inflamations, as during the last four or five months of the year; we have not so far to seek the cause, viz.:—the prevalence of high northerly winds, with pretty frequent showers, though on the whole unusually dry weather prevailed.

Occasional scorbutic tendencies have shown themselves; there have been but a few cases (the two worst came from Chaguanas Depôt) superinduced, in certain constitutions, by the daily salt-fish element of diet. Some of the prisoners have expressly complained that the fish was too salt. This has been looked into, and the culinary preparation of it improved. These tendencies were immediately checked by change of diet, and lime-juice. I have recommended a lime or sour orange to be given to every prisoner, as often as they can be had: limes have been reported very scarce; this may have arisen from the want of industry in collecting them for the market.

2. Average daily number of prisoners under medical observation as follows:—		
In hospital, over		21
Females in quarters, over	2	
Out-patients, say	23	
	—	25
Total		46
3. Whole number on sick list on 31st December, 1872		57
Number of new cases during the year		873
Total		930
4. Deaths—		
In Royal Gaol		13
At out-stations—		
Chaguanas		3
Irois		1
Total		17
5. Cause of death—		
Royal Gaol—		
Diarrhœa		5
Lung diseases		5
Dropsy		1
Ulcerations of bowels		1
Acute inflammatory rheumatism		1
Total		13

Chaguanas Depôt—	
Dysentery	1
Congestion of spine	1
Bronchitis	1
Irois Depôt—	
Debility	1
Total	17

N.B.—Prisoners from out-stations, when very ill or labouring under obstinate diseases, are, as a rule, sent up to Royal Gaol Infirmary for treatment.

6. Number of prisoners on Office journal on 31st December, 1872	314
Committed during the year 1873, debtors and those committed direct to Irois Depôt included	2,649
Total	2,963
7. Transferred to out-stations	429
N.B.—Of these 85 were indentured immigrants.	
8. Number of prisoners duly examined by the Medical Officer on their committal ..	2,278
N.B.—Number of these so ill as to be kept in hospital on their committal ..	52
Number of the above actually labouring under disease	618

Under the head of "Malingerers," there is much, unfortunately, to notice: there are, and it is probable, there always will be a certain number of prisoners of evil and cowardly dispositions, who endeavour to throw their burdens on their neighbour, whoever he may be. The infirmary, of course, offers the readiest mode of shirking labour, and gives a good chance of getting diets different from the ordinary gaol rations: many of these criminals evince the most obstinate and persevering attempts at imposition, and it positively surprises me to witness what they will go through to gain their ends. Sometimes by being overdone, these unhappy courses tend inevitably to bring on real disease, to prevent which, and at the same time to check malingering, is the daily, most anxious, and ardous task, which devolves upon and is sure to await the Medical Officer.

(Signed) THOS. MURRAY, M.D.,
Medical Superintendent.

February 16, 1874.

Gaols and Prisoners.

STATISTICAL Return for the Prisons of Trinidad for 1873.

Name and Nature of the Prisons. (Whether "Common Gaol," "Penitentiary, &c.) Mere "Lock-ups" not to be inserted.	Total Number of Persons Committed in 1873.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude," (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1873.	The Daily Average on the Sick List.	The Number of Deaths during 1873.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.*	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For three Months or less.				
	2,649	145	266	2,238	1,590	489	570	14	62	174	1,990	356	450	45	17
Men	2,323	128	245	1,948	1,410	420	493	14	61	158	1,724	331	330	43	16
Women	275	17	17	243	148	56	71	..	1	8	229	25	120	2	1
Juveniles	51	..	4	47	32	13	6	..	..	8	37†	..	..	..	..

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment, in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

† Juveniles, 51 for the whole year.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* There are 82 separate cells at the Royal Gaol, and 26 separate cells at the Convict Depôt, Chaguanas. Separation is enforced at night as far as the number of cells permits. Additional separate cells are being provided at all the prisons, with the view to separate all convicted male prisoners at night. The prisoners are employed in gangs by day.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* At all stations, prisoners are under the charge of a turnkey by day, at the Royal Gaol and Chaguanas, officers are on duty at night who inspect those in association, at short and uncertain intervals. At Carrera's Island, they are liable to inspection from the turnkey's quarters.

Q. 3.—How many cells are there; and how many associated wards?—*A.* At the Royal Gaol, there are 82 separate cells, 4 punishment cells, 39 cells for more than one prisoner, exclusive of male and female debtor's quarters. At Chaguanas Convict Depôt, there are 26 separate cells, 2 associated wards. At Carrera's Island, there are 2 associated wards.

Q. 4.—Taking the average number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* About 783.

Q. 5.—How are the prisoners classified?—*A.* 1st class, debtors; 2nd class, prisoners waiting trial; 3rd class, prisoners for non-payment of fines; 4th class, military prisoners; 5th class, prisoners sentenced to hard labour for less than two years; 6th class, prisoners sentenced to hard labour for two years and more; 7th class, prisoners under sixteen years of age.

Q. 6.—Is penal labour—that is, labour by treadmill, crank, or shot-drill—in force?—*A.* No. (Shot-drill and the treadwheel will be shortly introduced. 18th March, 1874.)

Q. 7.—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest?—See answer to No. 6.

Q. 8.—What kind of labour, other than penal labour, is in use?—*A.* At the Royal Gaol: quarrying stone, breaking stone, breaking stones for roads, keeping the grounds of Government institutions clean, working at various trades within the gaol walls. Female prisoners are employed in washing, sewing, and a few breaking stones. At Chaguanas: hauling timber and carrying railway sleepers, cutting traces through the forest, making tramroad. At Carrera's Island: quarrying stone.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state.—*A.* Yes, nearly all.

1. On what kind of work they are so employed?—See answer to question No. 8.

2. How are they supervised?—Prisoners of labour are divided into gangs, and are under the supervision of turnkeys in the proportion of one turnkey to about twelve prisoners.

3. How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years?—1871, 17—15 captured; 1872, 21—16 captured; 1873, 17—11 captured.

4. How the profits of their labour are accounted for?—Moneys received by the Superintendent of Prisons, are paid by him into the Treasury monthly. The annual Report shows the value of the prisoners' labour, which is employed almost entirely for public departments.

Q. 10. What was the total annual cost of the prison during the year 1873?—*A.* Expenditure including salaries, 7,033*l.* 3*s.*

Q. 11.—What was the annual amount of the prisoners' earnings during 1873?—*A.* 3,942*l.* 13*s.* 9*d.*

Q. 12.—What are the number of the hours allotted for sleep? And, if sleep is in association, are the dormitories lighted? and how often are they patrolled during the night?—*A.* Eleven hours are allotted for sleep. The small dormitories at the Royal Gaol are not lighted, but the passages are lighted, and the prison frequently patrolled by turnkeys on night duty. The associated rooms at the Convict Depôts are lighted, and at Chaguanas are frequently inspected by a night watchman.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed by prisoners undergoing imprisonment?—*A.* Solitary confinement, 145; to wear light leg irons, 10; whippings, 16.

Q. 14.—Is there, or are there, any Chaplains of any, and what, religious persuasions?—*A.* There are Church of England and Roman Catholic Chaplains for the prisoners at the Royal Gaol.

Q. 15.—Are religious services regularly, or otherwise, performed for the benefit of the prisoners of any, and if any, what religious persuasion?—*A.* Religious services are regularly performed for the benefit of the Church of England and Roman Catholic prisoners at the Royal Gaol. The turnkeys in charge of the Convict Depôts, read the Church of England Service to the prisoners of that denomination on Sunday.

Q. 16.—Are Roman Catholic Priests and Dissenting Ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Ministers of all religious denominations are allowed to see prisoners of their own persuasion on week days during the hours they are not engaged at labour.

Q. 17.—What provision is made for the education of prisoners?—A teacher attends every evening at the Royal Gaol from 5 to 6 P.M., and instructs felon prisoners in reading, writing, and arithmetic. At the Convict Depôts the same duty is performed by one of the turnkeys.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* Remissions of sentence can be earned by prisoners sentenced to more than twelve months' imprisonment with hard labour to the extent of one-fourth part of their sentences, by industry and good conduct, which is recorded daily by marks.

Q. 19.—Have coroner's inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* Since the 1st November inquests have been held on all prisoners who died. No other verdict but death from natural causes was returned. There were no judicial executions in 1873.

Q. 20.—(1) What was the sanitary state of the prison during the year 1873?—Very satisfactory. Besides subsoil drainage, we have the "dry earth" system established to some extent: it works well. The greatest cleanliness observed throughout the prison, and periodical lime washing to walls inside and outside. We have, however, suffered from intensely severe pectoral diseases of inflammatory character from the high northerly winds which have prevailed for several months towards the close of the year.

(2) What were the prevailing diseases?—Diarrhœa, dysentery, dropsy, arising from general cachexia, phagedænic and other constitutional ulcers, syphilis, inflammatory affections of the chest, especially bronchitis of intense severity.

Q. 21. What are, shortly, the rules as to diet?—*A.* 6·30 A.M., ½ pint of ginger tea and 2 biscuits. 9 A.M., 10 ozs. bread, 2 ozs. fish, half-pint of ginger tea. 4·30 P.M., 11 ozs. corn meal, 3 ozs. fish, except Sunday and Thursday, when 8 ozs. meat (with bone), 1 pint soup, and 10 oz. rice are issued at the same hour in lieu. Females and juveniles receive two-thirds of the above dinner allowance.

Criminal Statistics.

I.—OFFENCES.

TABLE showing the Number of Offences reported to the Police or the Magistrates during 1873.

Total Number of Offences Reported.	Offences against the Person.	Prædial Larceny.	Offences against Property, other than Prædial Larceny.	Other Offences.
10,108	2,960	121	664	6,363

II.—Apprehensions and Summonses.

Table showing the Number of Persons brought before the Magistrates' Courts by Arrest Warrant or Summons for Offences, and how their Cases were disposed of in the Magistrates' Courts.

Offences.	Number Discharged for want of Prosecution by the Party complaining, or for want of Evidence.	Number of Cases Dismissed on the merits.	Number of Persons Summarily Convicted.	Number of Persons Committed for Trial in the Superior Courts.
Offences against the person	1,555	856	963	89
Prædial larceny	52	25	76	..
Offences against property other than prædial larceny	340	273	314	
Offences against Master and Servants' Acts, including Acts relating to indentured coolies	727	239	1,314	..
Other offences	1,685	1,159	2,728	121
Total number of persons summoned or apprehended	4,359	2,552	5,395	218

III.—Summary Convictions.

Table showing the Number of Summary Convictions for various Classes of Offences, and the kind of Punishment inflicted.

Punishments.	Total Number of Offences.	Assaults and other Offences against the Person.	Malicious Injuries to Property.	Prædial Larceny.	Offences against Property other than Malicious Injuries to Property or Prædial Larceny.	Offences against Revenue Acts, Highway Acts, Health Acts, and other Acts relating to the Social Economy of the Colony.	Offences against Masters and Servants Acts, including Acts relating to indentured Coolies.	Other Offences.
Fine	2,694	679	43	51	100	194	312	1,315
Imprisonment in lieu of fine or surety ..	541	50	14	13	22	10	30	402
Peremptory imprisonment ..	1,690	149	6	10	128	9	819	569
Whipping ..	7	..	..	..	4	..	..	3
Bound over with or without sureties ..	294	80	..	..	..	..	3	211
Total	5,226	958	63	74	254	213	1,164	2,500

IV.—Indictments and Informations in the Superior Courts (including Courts analogous to the Courts of Quarter Session in England, *i.e.*, District Courts, &c.).

State how the Cases Tried in the Superior Courts Ended.	Total.	Murder, other than Wife and Child Murder.	Manslaughter.	Attempt at Murder.	Includes Attempts and Conspiracies to commit the several Offences.											
					Murder of Wife, Reputed Wife, or Concubine.	Child Murder.	Concealment of Birth.	Abortion.	Rape.	Unnatural Crimes.	Other Offences against the Person.	Malicious Injuries to Property.	Robbery with Violence.	Prædial Larceny.	Other Offences against Property.	Miscellaneous Offences.
Judgment for the Crown .	93	..	4	..	..	..	..	..	3	3	47	3	4	..	18	11
Judgment for the prisoner	82	13	2	..	2	..	..	..	3	2	18	2	1	..	9	30
Prisoner found insane ..	1	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Case fell through for want of prosecution, including cases where a Bill was thrown out by Grand Jury.. .. (No Grand Jury.)	4	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

V.—Comparative Table.

Comparative Table showing the Number of Offences, Apprehensions, Convictions, and Acquittals, for the last Four Years.

	1870.	1871.	1872.	1873.
The number of offences reported to the police	..	..	3,817	4,002
The number of persons apprehended by the police or summoned before the magistrates	8,945	11,836	12,937	12,534
The number of summary convictions—				
1. For offences against the person	1,299	1,611	1,279	958
2. For prædial larceny	68	76	61	74
3. For offences against property other than prædial larceny	327	401	447	317
4. For other offences	2,493	3,416	4,082	3,877
The number of convictions in the Superior Courts—				
1. For offences against the person	47	37	67	58
2. For prædial larceny	..	..	..	..
3. For offences against property other than prædial larceny	18	15	17	21
4. For other offences	2	10	23	14
The number of persons acquitted—				
1. In the Inferior Courts	3,011	4,356	4,474	3,401
2. In the Superior Courts	44	60	35	82

No. 7.

The Earl of Carnarvon to Governor Irving, C.M.G.

Sir, *Downing Street, November* 12, 1874.

I HAVE had under my consideration Mr. Bushe's despatch of the 22nd of July,* forwarding the Reports relating to crime and prison discipline in Trinidad for 1873.

2. While I cannot but share with the Local Government the satisfaction which is expressed at the fact that, in spite of an increase of the population by infusions of disorderly elements from other countries, crime is not proportionally on the increase, I view with regret the undoubted prevalence of crime, and that regret is increased when I observe that, notwithstanding the effects which have been made for ten years past by those who have filled the office which I have now the honour to hold, those means are neglected which experience has demonstrated to be most conducive to abate the

* No. 6.

prevalence of crime in civil communities. It is difficult to understand how Governments of intelligent and conscientious men having adequate funds at their disposal can neglect, year after year, the great and pressing business of abating crime by those measures of mixed reformation and due severity which lie ready at their hand.

3. Attention is drawn to the fact by Mr. Bushe that in the current year the new rules agreed upon in correspondence between Governor Longden and my predecessor came into force. I trust that these rules, carefully framed as they were upon advice with persons of experience, will be found to add to the efficiency of the prison system of the Colony. But, in the meantime, there are measures urgently demanded by the public welfare which no mere amendment of prison rules can effect.

4. Trinidad, with an average prison population of 350, has only accommodation on the separate system for about 140; thus 190, or more than half the prisoners, are subjected to the corrupting and hardening effects of close association.

5. Another point, which is of much importance in every community, and of especial importance in Trinidad, with its mixed and turbulent population, is to save the juvenile criminal population from the evil association of disreputable friends and relatives, and train them in reformatories and industrial establishments to useful lives. This object seemed almost attained by the passing of an Ordinance on the subject during the administration of Mr. Longden; but from Captain Fraser's Report, it now appears that the whole question has been indefinitely postponed, owing to a difficulty about the site of a reformatory. In the meantime, it should be borne in mind that a generation of criminals is passing from the stage in which they can be dealt with by the system of prevention into one where they can only be dealt with by the much less hopeful one of repression.

6. With regard to the details of Captain Fraser's Report, I have to observe, with reference to his remarks on escapes at page 2, that I agree with him that warders in charge of working parties should be armed. Care should be taken only to trust arms to trustworthy warders; but the number of escapes reported as successfully effected calls for vigorous measures of represssion.

7. With regard to Captain Fraser's observations on the subject of the employment of women at page 3, I have to observe that I should not object to the employment of women at oakum picking.

I have, &c.
(Signed) CARNARVON.

No. 3.

BARBADOS.

BARBADOS.

No. 8.

The Earl of Kimberley to Governor Rawson, C.B.

Sir, *Downing Street, November* 30, 1872.

MY attention has been called to the inclosed extract of a letter from the Auditor-General of Barbados to the editor of the "Agricultural Reporter" respecting one of the gaols of the town of Bridgetown.

I am unable to judge how far Mr. Griffith means to imply that the state of things which he describes is still existing, but I should be glad of a full report from you upon the state of the gaol to which allusion is made.

I have, &c.
(Signed) KIMBERLEY.

Inclosure in No. 8.

Newspaper Extract.

AND yet, within the populous City of Bridgetown, there is a cellar underneath the floors of the Legislative Hall capable, when more than one prisoner sleeps in a cell, of containing 135 persons, but which has constantly more than that number, and has had 185 persons confined in it. A dungeon which is two-thirds underground, and is aired and lighted by windows on a level with the earth;—a dungeon from whose doors the keepers have had to retreat when they opened them in the morning, because of the effluvia emitted from rooms in which 20 to 30 men have been huddled together during the night! A dungeon of which the "West Indian" wrote on the 9th June, 1854:—"The mortality amongst the prisoners in the gaol in Bridgetown has been most frightful. The cholera has proved a general gaol delivery. There were 156 prisoners of all descriptions confined there. As soon as the epidemic appeared amongst them, the Governor ordered all those confined for debt, to be released, those for want of sureties, and for breaches of the peace; keeping such as had been convicted of grave offences. Some 64 remained behind; of those 49 are already dead and the remaining 15 are on the sick list." And yet this wretched place continues to be used as a prison for human beings! although it is due to the authorities to say that everything is done by way of cleanliness, and sanitary and other precautions, for the comfort of those confined in it, whilst the Crown has called attention to it.

No. 9.

Governor Rawson, C.B., to the Earl of Kimberley.—(Received February 15.)

My Lord, *Windward Islands, Barbados, January* 14, 1873.

I HAVE the honour to acknowledge your Lordship's despatch of the 30th November,* inclosing an extract from a letter published in the "Agricultural Reporter" by the Auditor-General, respecting the Town Hall prison, and desiring me to make a full Report on the subject.

2. In order that your Lordship might be fully informed upon it, I have thought it desirable to procure independent reports from the three officers connected with this gaol, viz., the Provost-Marshal, who is in charge of it, the medical officer, who attends it, and the Inspector of Prisons. Of these I inclose copies.

3. Their contents show that Mr. Griffith's statement, as far as it applies to the present time, is substantially correct, although coloured to suit the purpose of his letter, and erroneous in one or two particulars. At the same time they will show that while the gaol is defective in almost every respect, it is far from being unhealthy, and that the physical evils which might be dreaded in a different climate, and with a different class of

* No. 8.

prisoners, have not been produced during a long course of years. The reference of Mr. Griffith to what occurred during the prevalence of cholera in 1854 served its purpose; but looking to the mortality of that year, which, in Bridgetown and Saint Michael, amounted to 9,100 above that of 1853, it has no bearing upon the question of the present state of the gaol. A sufficient answer to this is the deathrates furnished by Dr. Clarke in 1839-44, referred to by Mr. Watts, and that of 1868-72, detailed in his Report.

4. Mr. Griffith is correct in calling the gaol a cellar, or dungeon, because it is partly underground; not two-thirds, but four feet below the ground, the height of the wards being only nine feet. But it consists of nine separate rooms on each side of a passage five feet wide. He is also correct in stating that the number which the gaol is calculated to be adapted to contain is 135, and that it has had (more than once) as many as 185 persons confined in it. But in the estimate of 135 are not included the punishment cells and the hospital, which have provided for as many as 25.

5. The existence and the annoyance to the keepers of the effluvia on opening the wards in the morning, are pointed out by the Provost-Marshal, and admitted by the Inspector of Prisons. The cause of it is explained by the latter.

6. Admitting all that can be said in extenuation of the defects and unfitness of the prison, its want of sanitary arrangements and its insufficient accomodation, it must be acknowledged and, in justice to the local legislature, I must say it is, I believe, generally recognized, that it ought not to be occupied longer as a prison than can be helped.

7. Captain Hyde's Report, soon after his arrival and assumption of the government of the gaol, conveys the impression which it made upon myself, and it has been constantly under my anxious observation. I have had weekly returns laid before me. When the numbers have increased unusually, I have had the excess drafted off into the country prisons. When the number of men in hospital has increased, I have called for the Report of the medical officer, and have generally found that the increase was owing to malingering, or to bodily sores, or general debility in fresh arrivals, and never to any endemic or epidemic sickness traceable to the character of the building.

8. When Captain Hyde made his Report in August, 1870, I was not in a position to make any proposal to the Legislature for the erection of a new prison. The Molehead conflict had only just ceased, and the urgent want of a new lunatic asylum appeared to me more pressing than that of a new prison.

9. With reference to the former institution, I am happy to be able to inform your Lordship that a Bill appropriating 25,000*l.* for the erection of the proposed new building passed the Assembly at its last sitting.

10. But although I did not then entertain any hope that an immediate application to the Legislature for a new prison, or for an extension of the Glendairy Convict Prison, would be successful, I took such steps as were open to me. I directed the Superintendent of Public Works to examine the gaol, and to furnish a plan and estimate for the improvement of the ventilation. This was submitted to the Legislature immediately on its reassembling in session. The money was voted, and what could be done was done, or appeared to have been done; for I now learn from Captain Hyde that the vote, though recorded as having been taken for the Town Hall Gaol, was really taken for another prison, or rather lock-up, and was expended upon it without my knowledge. I shall pay immediate attention to remedying this. The overcrowding has been kept down as far as possible; and on both of the last two occasions of opening the Legislature, I have referred to the insufficiency of this gaol, with a suggestion, on the last, as to the manner of the change. I inclose copies of the extracts.

11. I may also mention that only a few days before the arrival of your Lordship's despatch, the unfitness of the Town Hall Gaol was under discussion in my Executive Council, and a disposition was expressed to take the first opportunity of making better provision for the prisoners.

12. I perceive that the Inspector of Prisons in his last Report, printed in the Blue Book for 1871, considers my suggestion feasible. I believe it to present the most speedy means of obtaining improved prison accommodation, and of vacating the present Town Hall Gaol.

13. As soon as the Bill providing funds for the erection of a lunatic asylum, and a measure making permanent provision for the appointment of a Superintendent of Public Works, which is almost as essential as the other, are passed, I shall be in a position to broach the question of prison accommodation in the Assembly, with a chance of success.

14. I shall be strengthened by the expression of your Lordship's views with regard to the insufficiency and unfitness of the present Town Hall Gaol; but I hope that your Lordship will not adopt the inference, which Mr. Griffith's letter was calculated to create,

that the present Legislature would turn a deaf ear to any reasonable proposition for a change. Its recent vote of 25,000*l.* for a new lunatic asylum contradicts that assumption. The Legislature may be, perhaps is, economical, even to parsimony. It is slow in recognizing the necessity or the advantage of a liberal expenditure on objects apparently unproductive; but it is becoming less so daily; and nobody has contributed so largely to the change, partly by his remonstrances and reproaches, as Mr. Griffith.

I have, &c.

(Signed) RAWSON L. RAWSON.

Inclosure 1 in No. 9.

Sir, *Provost Marshal's Office, January* 3, 1873.

I HAVE the honour to acknowledge your communication of 29th ultimo, informing me that the Right Honourable the Secretary of State for the Colonies had instructed his Excellency the Governor to make a full report upon the state of the Town Hall Gaol, and requesting me to make a report upon the subject for the purpose of enabling the Governor to prepare his.

In reply, I beg to forward you a copy of a Report upon the Town Hall Gaol and the District Prisons of Barbados. As far as regards the former, which I considered it my duty to draw up, and had the honour to lay before his Excellency the Governor, for his information, in the month of August 1870, on the occasion of my accession to the office of Provost-Marshal of Barbados, and consequent superintendence of the prisoners confined in the Town Hall Gaol in Bridgetown.

In that Report I endeavoured to show how deficient the Town Hall Gaol was in proper accommodation, and its unfitness as a place of security for the confinement of prisoners, and generally to describe its means and modes of punishment, and the employment of those confined within it.

That Report as fully represents at this moment the state of the Town Hall Prison as it did at the time I wrote it, as, with the exception of a bath for the use of the prisoners (for constructing which I obtained the concurrence of the Town Hall Commissioners), no alteration has been made for the better accommodation of the prisoners, and the same evils of overcrowding and want of ventilation still exist, lately even in a worse degreee, in consequence of the increase during the last two months on the average number of prisoners confined in the gaol, and more particularly on the occasion of the recent disturbances in Bridgetown, when the number of prisoners in the Town Hall Prison increased to the number of 220.

Nor since the period of my Report has any alteration been made in the interior economy of the Town Hall Gaol further than in an increase in the salary of the keeper.

In conclusion, his Excellency the Governor having been iustructed by the Secretary of State for the Colonies to make a full Report upon the state of the Town Hall Gaol, I trust that his Excellency (the opportunity occurring) will bring to his Lordship's notice the fact of my not having failed, on my accession to office, to report on the defects of the Town Hall Gaol.

I am, &c.

A. F. Gore, Esq., Colonial Secretary.

(Signed) C. T. HYDE, *Provost Marshal.*

Inclosure 2 in No. 9.

Sir, *Provost Marshal's Office, August* 8, 1870.

UPON the occasion of my taking charge of the Town Hall and District Prisons, as Provost-Marshal of Barbados, I have the honour to submit the following observations for your Excellency's consideration:—

1. Of the Town Hall; as to its suitability for a prison.

Your Excellency must be aware that the building in which the prisoners are confined, and that in which the Legislative Chambers and the Courts of Justice meet for the dispatch of business, are one, the wards being in the basement of the building, immediately under the apartments used for the purposes above mentioned.

These wards, partially underground, are nine in number, and are situated on either side of, and open by doors, constructed of iron bars, into a narrow passage running the length of the building, their size and ventilation being very inadequate for the proper accommodation of the numbers confined in them.

As regards the insufficiency of space, I find the area of the wards, inclusive of the

passage (which, as a means of admission of air, and containing 4,117 cubic feet, must be taken into consideration), to contain in the whole 26,788 cubic feet.

For the thirty days ending the 20th July last the average daily number of prisoners confined in these wards amounted to 141, giving an average of only 189 cubic feet for each prisoner, a quantity greatly out of proportion with the recognized amount required per head, viz., 600 feet.

The ventilation of the wards, which is also very defective, is effected by means of small barred windows, looking into, and on a level with, the prison yard, the close proximity of some of them, however, to the flights of steps leading up on either side to the main building, renders them nearly useless for the admission of air, at the same time that the prisoners confined in the wards on the leeward side of the passage above mentioned must of necessity be the recipients of the foul air generated in the wards on the windward side.

As might be anticipated, the evils attendant on this want of ventilation and overcrowding is shown by the fact that, after the prisoners have been locked up all night, when the turnkeys enter the passage in the morning for the purpose of turning them out, the atmosphere has become so polluted, and the heat is so great, that it is not until they return into the open air that they are able to unlock all the wards.

It may, therefore, be considered a matter of congratulation that under these conditions the prison is as healthy as it is, and that there is so small an amount of sickness among the prisoners is, I consider, in a great degree, due to the vigilant supervision of the medical officer attached to the gaol, combined with the attention paid to cleanliness by the daily cleansing of the wards by the prisoners and the frequent lime-washing. These wards, with six cells in the yard of the gaol, used for solitary confinement for breaches of prison discipline, constitute the total accommodation for prisoners under sentence of penal labour, misdemeanants, those under sureties, and prisoners committed to take their trial at the Grand Sessions.

The other part of the Town Hall assigned for the use of prisoners is the debtors' quarter, consisting of three rooms in the upper part of the building, each ventilated and with a sufficiency of space.

There is also the hospital, a detached building in the gaol yard, consisting of three wards, the ventilation of which is good, and for the numbers confined in it is sufficiently spacious.

2. As a place of security the Town Hall Gaol is quite the reverse of what a prison intended for the safe custody of prisoners ought to be. In lieu of the prison being kept secluded, and access being denied to all but those whom business connected with the establishment would entitle to admission, the gates of the prison are constantly open to all comers, and people of all classes have full ingress.

This arises, as I mentioned above, from the Town Hall being the appropriated place for the meeting of the Legislative Chambers, and the sittings of the various Courts of Justice. Hence the concourse of strangers in the prison yard in the shape of plaintiffs, defendants, witnesses, and a crowd of idlers of that class usually attendant upon Courts of Justice, in fact, a constant going backwards and forwards and bustle, offering unusual facilities for the escape of prisoners, at the same time necessitating the temporary cessation of all the usual penal occupations of the prisoners.

The walls surrounding the gaol yard are also of such a height as to offer no great impediment to escapes over them by active and determined men (they having already taken place), while the place on which the building used for divine service has been erected in close proximity to the wall, the roof nearly on a level with it, actually invites escape, abutting as that part does on a piece of vacant ground opening into the main street. Giving the officers of the gaol every credit for vigilance, we cannot but feel indebted to the forbearance or want of enterprise of those confined in it, in not more frequently attempting to escape out of custody. I may add that there is not a single arm of any description for the use of officers in case of emergency.

3. The discipline of the Town Hall Gaol is carried on by means of a staff of one keeper, three turnkeys, and a doorkeeper, scarcely too numerous when we consider the number of prisoners confined, and the circumstances militating against their safe custody. There is also a staff of superintendents of the convicts when at work outside of the gaol, varying in number according to the strength of the gangs employed.

At the present moment the keepership of the Town Hall Gaol is vacant, difficulty being experienced in finding properly qualified individuals willing to undertake the office arising in a great degree from the smallness of the salary in comparison with the responsibility of the position, and the confinement indispensable for the constant and faithful discharge of its duties.

The regulation recently introduced by your Excellency, not only making shot drill a part of the penal labour to be performed by the prisoners, but also increasing the number of hours of drill, and consequently its severity leads to the expectation that the discipline may be more deterrent, as from, I may say, almost daily observation the regulations for its performance being more stringently enforced, I have reason to think that the prisoners find shot drill far more irksome than sitting down and hammering soft stone, of which quality most of that on which they work consists. Still more is it likely to prove effective when compared with the penal labour performed outside the prison. That such work is any punishment I doubt; in fact, under the circumstances, it is looked upon as a recreation, prisoners having been known to beg permission to work outside the gaol, and for obvious reasons—the sight of what is going on in the streets, on the wharves, and in the harbour, the recognition of particular prisoners by their friends among the crowd, shouting news of their family, with other advantages taken in different ways of the superintendents' notice being withdrawn, tending much to relieve the monotony of prison life; at the same time, the work on which they are engaged is of so light a character, that it has no terrors for them as a punishment.

I think it is a matter for consideration (with the exception that I shall notice presently) bearing in mind the totally inadequate result of the convict labour when compared with that of the free labourer, whether it would not be for the public benefit to employ free labour, the expense being more than equalized by the then practicable reduction in the staff of superintendents and the greater amount of work done. In fact, as one of the most deterrent elements of prison discipline, no prisoner should be taken outside the walls of the prison during the term of his imprisonment; he should be made to feel that for that period he is cut off from all communication with the outer world, even by sight, and that for good conduct, which is simply a compliance with the rules of the gaol, and which the old offender well knows is the best mode of completing his time with the least inconvenience to himself, he can look for no remission of his sentence, but must expect to fulfil it in its entirety, with the exception that, for any overt act of good conduct, such as assisting a keeper in an emergency, discovering any plot among his fellow prisoners, &c., he would be entitled to the favourable consideration of the authorities. Of course there is a class of offenders to whom the earning a fair day's wage is unknown, and who would always be coming back upon the hands of the jailer, but I believe the adoption of this system would tend to render gaol discipline more deterrent and go far to lessen the number of prisoners, and thus effect a reduction of cost to the public.

The saving which might also be effected in the expense of the superintendents might in part be applied to supplement the salary of the keeper of the Town Hall Gaol, thus ensuring increased efficiency without any additional charge.

There is, however, a very great obstacle existing in the Town Hall Prison to rendering its discipline sufficiently deterrent, and that is, the entire absence of enforcing the separate system. Where, as is now the case, prisoners are locked up thirty or more together in one ward for the night, imprisonment loses much of its terror, and classification of prisoners, even as regards the well and badly behaved, is impossible, facilities are given for the conception of all sorts of crimes and the concoction of plausible stories to impose upon the authorities, while the prisoner who may have been confined for the first time, and for a venial offence, leaves the prison a far worse member of society than when he entered it—the result of contamination from his associates.

I have endeavoured to show your Excellency that the provision for the accommodation of the prisoners in the Town Hall Gaol, either as regards space or security, is insufficient; at the same time, until, by the construction of a sufficient number of cells to carry out the separate system (which cannot be effected within the present limits of the Town Hall Gaol), and thereby doing away with the indiscriminate crowding of twenty or thirty criminals in one ward, such a discipline as we may look to as deterrent of crime cannot be enforced. With separate cells solitary confinement might be made a punishment for offences committed outside the gaol in addition to those against prison discipline, while the infliction of flogging as a punishment for offences against the person accompanied with violence (also administered for breaches of gaol discipline), may be expected to have the same deterrent effect as already experienced in England in the cas of the offences of garotting and wife-beating.

(Signed) CHAS. T. HYDE, *Provost Marshal.*

A. F. Gore, Esq.,
Colonial Secretary.

Inclosure 3 in No. 9.

Sir, *Tweedside, January* 2, 1873.

IN reporting on the sanitary state of the Town Hall Prison, I must say that, notwithstanding its many defects, it is remarkable that it should be so healthy, and so free from those diseases in general due to crowded and badly ventilated rooms. The cells underneath the Legislative Hall, occupied by the prisoners, are often much crowded, and give rise to effluvia emanating from the bodies of the occupants, though it is a notorious fact that this is common to the negro race, and exists even in their own houses. These rooms are about two-thirds above the outer ground, which is dry and well drained, and though they may be considered injurious to the prisoners confined in them, the fact that for the many years I have been surgeon to the Prison, I recolleet but one case of sickness arising in one of the rooms, a case of pneumonia, caused by the damp of this room, which was remedied as soon as it was represented to the authorities. The class of prisoners admitted to the Town Hall Prison are, for the most part, more fitted for a poorhouse, and it would have been my duty, had I found the prisoners confined in these cells to be suffering in health, to have reported the fact to the authorities.

I have, &c.

Augustus F. Gore, Esq., (Signed) WM. CLARKE.
Colonial Secretary.

Inclosure 4 in No. 9.

Sir, *Dodds, St. Philip's, December* 31, 1872.

I HAVE the honour to acknowledge the receipt of your communication of the 27th instant and inclosure in which you "directed me by order of the Governor to furnish you a Report upon the state of the Town Hall Gaol, to enable his Excellency to prepare his Report to the Secretary of State, concerning a statement made by Mr. Griffith in a letter to the 'Agricultural Reporter' on the 28th October last." I inclose such a Report as I trust will be sufficient for the purpose. I also inclose documents on the state of the Common Gaol and Prison Discipline, laid before the Honourable House of Assembly by his Excellency Sir Charles Grey, Governor, dated 18th November, 1845. Since that period great alterations and improvements have been made in the Town Hall Prison, but these documents will show many imperfections that are yet in existence, and might assist the Governor in making out his report. The cells are in much the same condition now as they were at the period mentioned, but I would especially call his Excellency's attention to the letter of Dr. Clarke, Medical Superintendent, in which at page 85 he sets forth the small number of deaths which took place in six years, from 1839 to 1844, when compared with other prisons in England and America. I would also call his attention to the statements of the Inspector of Prisons, and other public officers, neither of whom condemn the Prison as unhealthy. These facts, I think, sufficiently answer Mr. Griffith's condemnatory opinion of the Prison.

I have, &c.

(Signed) FREDERICK WATTS, *Inspector of Prisons.*

A. F. Gore, &c.,
Colonial Secretary.

Inclosure 5 in No. 9.

Report upon the State of the Town Hall Gaol.

THE Town Hall Goal forms part of a building which contains the Legislative Hall, the Council Chamber, and Hall for the Assistant Court of Appeal. The Courts of Justice are also held in the Legislative Hall. Underneath these rooms is the Town Hall Prison, which contains nine rooms, eight of which are regularly used as sleeping rooms; the ninth is only used for the confinement of unruly prisoners. All these rooms are below the ground, about four feet from the surface. Their dimensions, with averag number of prisoners confined therein for the last months, are as follows:—

	Long.	Wide.	High.	Average Prisoners.
	Ft. in.	Ft. in.	Ft.	
No. 1	29 9	21 9	9	24
„ 2	29 9	13 11	9	14
„ 3	23 0	10 4	9	10
„ 4	22 10	15 4	9	16
„ 5	28 0	15 10	9	18
„ 6	21 7	7 6	9	10
„ 7	14 9	10 1	9	10
„ 8	21 9	10 2	9	6

The Keeper of the Prison reports that, when the prisoners carry out their night utensils in the morning, the turnkeys hurry out, otherwise there is no disagreeable effluvia arising from the cells.

The Town Hall Prison is not such a dungeon as depicted by Mr. Griffith; I admit that it is an unsuitable building for a Prison, on the grounds that it is impossible to enforce proper classification, and consequently discipline; and so long as this state of things is allowed to continue, there must be great room for public censure. The Inspectors of Prisons, since their first appointment in 1838, have, in their annual reports, invariably called attention to the unfitness of this Prison, and so late as the report for last year its abolition was strongly urged by me as Inspector of Prisons.

The cells, as shown above, are not two-thirds under ground; they are four feet below the surface, and five feet above ground, with full sized windows, which give ample ventilation, and the whole building stands on an area of one acre, one rood and eleven perches of land, and the entire yard is thoroughly drained. This description of building is not uncommon in the island, many of the best old mansions have their offices and servants rooms underneath the first floors, and below the level of the ground. I know of several houses with sleeping apartments similary situated as are the Town Hall Prison rooms, and I never heard of their being unhealthy. This was the old way in which many houses were erected, and no doubt the same course was adopted at that period in erecting the Town Hall Prison, the only one then in the island. The Grand Jury from time immemorial, at their periodical assemblage, under direction of the Chief Justice, has examined and reported on the cleanliness, healthiness, and general condition of the Prison, they have invariably spoken favourably of it; if it was such a dungeon as described by Mr. Griffith, there can be no doubt that such a body of highly intelligent gentlemen would have condemned it altogether.

As regards the prison not being healthy, there is one strong proof in its favour, as will be seen by the following figures:—

	Average Prisoners.	Deaths.
1868	129	4
1869	155	1
1870	132	1
1871	150	2
1872	108	5

This return shows that for five years there were only thirteen deaths in 674 prisoners, a rate of mortality, I think, far below any prison in Great Britain, particularly when it is taken into consideration that the principal class of prisoners confined, are the lowest vagrants of Bridgetown, and many with diseases generated before committed to prison. This year shows three deaths from dysenteric diarrhœa,—a disease that has been epidemic for several months in the island; the other two deaths were from natural causes.

On reference to the Annual Reports of Dr. Clarke, Medical Superintendent for the last ten years to the Inspectors of Prisons, I find he invariably gives a favourable statement of this prison; the average diseases amongst the prisoners during the above period have been a few cases of fever, diarrhœa, abscesses, bronchitis, ulcers, and boils. In his Report for 1867, he remarks, "That during the past year neither the Town Hall, nor the Glendairy Prisons have had any disease of an infectious or contagious nature; and, indeed, may be reported as remarkably healthy." In his Report for 1870 he states, "There has been no disease prevalent either in the Town Hall or Glendairy Prisons for the year; and altogether as to their sanitary state, they are model prisons."

Whilst I am of opinion that the Town Hall Prison should be abolished, I think, at

the same time that Mr. Griffith's description of it is painted in colours not warranted, as shown by the above-mentioned facts.

(Signed) FREDERICK WATTS, *Inspector of Prisons.*

December 31, 1872.

Inclosure 6 in No. 9.

Extract from the Speech of Governor Rawson at opening the Legislative Session 1871-72.

I HAVE satisfaction in informing you that the number of offenders confined in the prisons throughout the island is not only greatly diminished since the corresponding period of last year, but is no greater than it was four years ago, when food and employment were as abundant as at present, although the population has increased considerably during the interval. An improved system of prison discipline has been introduced into the prisons, which has contributed largely to this result; but its effective operation is much hindered by the insufficient accommodation in the building and yards of the principal gaol, which is a source of much anxiety to the Executive, and calls for early remedy. I am hopeful also that an improvement in the discipline of the police, and an increase of their activity, which it has been my constant endeavour to stimulate, will be found to yield good results.

Inclosure 7 in No. 9.

Extract from the Speech of Governor Rawson at opening the Legislative Session 1872-73.

I WOULD suggest for consideration, whether, as soon as the present asylum can be vacated, it might not be converted into a female prison; and that part of Glendairy Prison which is now appropriated to females, might not be employed as a prison for males convicted of minor offences; and the present Town Hall Prison, which is so ill-adapted for its purpose, be restricted to the confinement of untried prisoners, or if other accommodation can be found, be given up altogether. This arrangement would facilitate that maintenance of discipline, and by uniting the two penal establishments, may even diminish the cost of superintendence.

Inclosure 8 in No. 9.

STATEMENT of the number of Deaths among the Prisoners confined in the Bridgetown Gaol in the years 1839 to 1844:—

Years.	No. of Prisoners.	No. of Deaths.
1839	1,190	2
1840	1,240	5
1841	1,347	1
1842	1,322	3
1843	1,341	2
1844	1,224	..
Total	7,664	13*

No. 10.

The Earl of Kimberley to Governor Rawson, C.B.

Sir, *Downing Street, March* 7, 1873.

I HAVE received your despatch of the 14th of January,† relative to the Town Hall Gaol. I think it would be well that you should call on Captain Hyde, to prepare a full and detailed Report on the present state of the prison, modelled on his Report of 1870, and that you should communicate it to the Legislature, accompanied by a

* Equal to 1 in 589.

† No. 9.

message stating that you think it your duty again to bring the subject seriously under their notice, and inviting them to consider the best means of providing the additional prison accommodation which is evidently required.

I am, &c.
(Signed) KIMBERLEY.

No. 11.

Governor Rawson, C.B., to the Earl of Kimberley.—(Received June 28.)

My Lord, *Windward Islands, Barbados, June 3, 1873.*

WITH reference to your Lordship's despatch of 7th March last,* in which your Lordship instructed me to bring the subject of the unfit character of the Town Hall Gaol for the confinement of prisoners to the notice of the Legislature, I have the honour to forward copies in triplicate of the message in which I communicated to the House of Assembly the Report of the Provost Marshal on this subject, prepared according to your Lordship's suggestion, together with Reports of the Chaplain to the Prisons, upon the inefficiency of the existing Juvenile Reformatory.

2. There appears to be a disposition to take up both questions; and a Joint Committee of the Council and Assembly will be appointed to consider them.

3. I am happy to be able, at the same time, to report that there has been a considerable decrease in the number of prisoners in confinement throughout the Colony during the last six weeks ended 29th May. The average of these six weeks, and of the corresponding period in each of the last five years has been as follows:—

1869	396
1870	352
1871	313
1872	334
1873	300

4. Considering the general deficiency of the crop, and its almost total failure on some estates, following upon a deficient crop, and excessive drought in the past year, I am surprised at this result. I can only attribute it to the extensive emigration which has taken place last year, which has diminished the pressure upon the means of livelihood open to the labouring classes, and to the deterring influence of the improved system of discipline introduced into the prisons. Either cause is a subject for satisfaction.

I have, &c.
(Signed) RAWSON W. RAWSON.

Inclosure 1 in No. 11.

Message from the Governor to the Honourable the House of Assembly.

THE Governor transmits, for the information of the House of Assembly, the following documents referred to in his Address opening the present Session of the Legislature:—

1. Reports from the Provost Marshal upon the condition of the Townhall Gaol, and upon the other places of confinement under his charge.

2. Annual report of the Chaplain to the Prisons upon the establishments under his charge, together with remarks on the Juvenile Reformatory at Station "B."

3. Copy of a Circular despatch from the Secretary of State dated 11th March, 1873, submitting a plan for the establishment of a permanent Exhibition of Colonial Products in connection with the Exhibition Buildings at South Kensington in London.

4. Copy of despatch from the Secretary of State pointing out certain changes required in the Lighthouse Act of 1872, to correspond with the form of the Imperial Grant.

(Signed) RAWSON W. RAWSON, *Governor.*

Government House, May 7, 1873.

Sir, *Provost Marshal's Office, Barbados, April 14, 1873.*

I have the honour to acknowledge the receipt of your communication of 2nd April, informing me that his Excellency the Governor had received a despatch from the Secre-

* No. 10.

tary of State instructing him to bring the subject of additional prison accommodation before the Legislature, and suggesting that I should be called upon to prepare a report, modelled on that which I laid before his Excellency in the month of August, 1870, to accompany his Excellency's communication.

In that report I endeavoured to show that the want of space for the number of prisoners crowded into the Town Hall Prison was excessive. Since that date there has been no amelioration of the evil, the number of prisoners having at times been in excess of that on which I based my former calculation.

As to the fitness of the Town Hall for a prison, as regards space and ventilation.

The Town Hall, in which the Legislative Chambers and the Courts of Justice meet for the dispatch of business, is identical with the Town Hall Jail, the wards in which the prisoners are confined being under the apartments used for the above purposes.

These wards in the basement of the building and partially underground, are nine in number, situate on either side of an opening, by doors constructed of iron bars, into a narrow passage running the length of the building, and are quite unfit for the numbers crowded into them, both as regards their size or ventilation.

With respect to the insufficiency of space. I find the area of the wards, inclusive of the passage (which, as a means of admission of air and containing 4,117 cubic feet may be taken into calculation) to contain in the whole 26,788 cubic feet.

For the last three months the average number of prisoners (deducting those in hospital) confined in that space amounted to 150, giving an average of only 178 cubic feet for each individual, a quantity greatly below the recognised amount per head—viz., 600 feet. Making allowance for the difference in the nature and habits of the African race, when compared with Europeans, for whom the calculation of space required was made, such a disproportion cannot but be considered most excessive.

The ventilation of these wards is also most defective, being effected by means of small barred windows looking into and being on a level with the prison yard—the close proximity of some of them, however, to the flights of steps leading up on either side to the main building and to the walls running in front and rear of it, render them nearly useless for the admission of air, at the same time that the prisoners confined in the wards on the leeward side of the passage, are of necessity recipients of the foul air generated in the wards on the windward side, passing as it does through the bars of the doors, across the passage. A consequence of this want of ventilation and overcrowding may be instanced by the fact, that after the prisoners have been locked up all night, when the turnkeys enter the passage in the morning for the purpose of turning them out, the atmosphere has become so polluted that they are forced to return into the open air before unlocking all the wards.

It may therefore be considered a matter of congratulation that under these conditions the prison is as healthy as it is. That there is so small an amount of sickness among the prisoners is, I consider, attributable in the first degree to the fact that the majority of the prisoners are in the open air from sunrise to sunset. The vigilant supervision, however, of the Medical Officer attendant on the gaol, combined with the attention paid to cleanliness by the daily cleansing of the wards by the prisoners, and the frequent lime-washing, contribute much to render it healthy. Should we, however, again be visited by an epidemic of a severe nature, we may naturally look for a similar result to that experienced on former occasions, under similar circumstances. Since the date of my former reports, as a further sanitary measure, by permission of the Town Hall Board, I have established a large bath for the use of the prisoners. This bath is supplied by water under the arrangements entered into with the Water Works Company for the supply of water to the jail, and entails no expense to the country, at the same time it supersedes the former practice of the prisoners washing under the pump, a very inefficient mode of cleansing themselves, and which they avoided as much as possible. Under the present system, it is compulsory on every prisoner to bathe a certain number of days in the week, however adverse he may be to the process.

The wards above alluded to, with six cells in the jail yard, used for the solitary confinement of prisoners guilty of breaches of prison discipline, constitute the total accommodation for prisoners under sentence of penal labour, misdemeanments, those under sureties, and prisoners committed to take their trial at the Grand Session.

The other part of the Town Hall assigned for the use of prisoners is the debtors' quarters, consisting of three rooms in the upper part of the building, well ventilated and with a sufficiency of space for the number generally confined in them. There is also the hospital, a detatched building consisting of three wards, the ventilation of which is good and for the usual number of its inmates sufficiently spacious.

2nd. As a place of security. The Town Hall is quite the reverse of what a prison intended for the safe custody of prisoners ought to be. In lieu of the prison being kept

secluded and access being denied to all but those whose business connected with the establishment would entitle to admission, the gates are obliged to be kept constantly open to all comers, and people of all classes have free ingress and egress.

This arises as mentioned above, from the Town Hall being the appointed place for the meeting of the Legislative Chambers and the various courts of justice. Hence a concourse of stangers in the gaol yard, in the shape of plaintiffs, defendants, witnesses, and a crowd of idlers of that class usually attendant upon courts of justice, in fact a constant going backwards and forwards, and bustle, offering the most unusual facilities for the escape of prisoners, at the same time frequently necessitating the temporary cessation of the usual penal occupation of the prisoners.

3. The discipline of the Town Hall Prison is carried on by means of a staff of one keeper, three turnkeys, and a gatekeeper, scarcely too numerous, when we consider the number of prisoners, and the circumstances militating against their safe custody. There is also a staff of superintendents for the supervision of the convicts, when at work outside the jail or performing penal labour, in the shape of breaking stones or doing shot drill, within its walls.

The partial suspension during the past two years of the regulations for the performance of shot drill by prisoners sentenced for short terms, and those working out the earlier stages of long ones, caused by the demand for labour outside the walls of the prison, in the shape of work at the dredge and at Government House, to the number of forty-two men per day, has hardly given an opportunity to enable us rightly to judge of its efficiency as a deterrent punishment, but I find as many as 152 prisoners inmates of the Town Hall Gaol were reconvicted during the years 1871 and 1872. Many more than once—showing that the penal labour outside the walls of the gaol, has little in it, to deter prisoners from returning to it—regarding it as they do, an indulgence to be allowed to work outside—and for obvious reasons the sight of what is going on in the streets, on the wharves, and in the harbour, recognition of prisoners by their friends among the crowd, shouting news of their family—with other advantages taken in different ways, of the Superintendent's notice being withdrawn, tending greatly to relieve the monotony of prison life at the same time that much of the outdoor work on which the convicts are engaged is of so light a character, that it can hardly be ranked in the category of penal labour, and certainly does not prevent a former prisoner again risking becoming the inmate of a gaol, where, as he well knows, his condition is made much better, receiving as he does better food, clothing, lodging and medical attendance, with easier work than would be required of him to earn the small wages which he receives for his ordinary daily labour. It is therefore a matter for consideration when we compare the effective value of free labour with that of the convicts, and having in mind the cost of the latter's maintenance, whether with a view to reduce the numbers within prisons it would not be for the public benefit to employ free labour, the expense being more than equalized by the then practicable reduction in the staff of Superintendents, and the greater amount of work done, while no prisoner would be allowed the indulgence of going outside the prison walls during the term of his imprisonment.

On this point, as being applicable to it, I would refer to the opinion of Mr. Cardwell, then Secretary of State for the Colonies, as expressed in his Circular despatch of 16th January, 1865, and to which my attention has been drawn since writing the above. He says :—"The question which is next in importance is the penal efficacy of the labour exacted from offenders under sentence of imprisonment with hard labour, and the method by which that efficacy is insured, and you will observe that the object of the sentence is inevitably sacrificed when industrial and productive employment is substituted in short terms of imprisonment, or in the earlier days of long terms, for labour strictly penal. Whilst it will be found to be a delusion to suppose that any real economy is effected by defeating the object of the sentence, on the contrary, the result of all attempts to economise by industrial employment at the sacrifice of effective punishment, is to show that whilst the labour of the prisoners does not repay the cost of their subsistence and supervision, their number is greater in proportion as their labour is less deterrent, and the community is charged with the cost of more prisoners, whilst at the same time it suffers by the commission of more offences. Thus labour enforced by the tread-wheel or the crank for a minimum term of imprisonment or a portion of the sentence, is considered by the Lords Committee to be essential in the case of every prisoner condemned to imprisonment with hard labour."

If the Legislature would sanction the summary punishment of whipping for petty thefts, such as cane, poultry-stealing, &c., I believe the power to inflict it, or its infliction in a few instances, would have a deterrent effect, relieve the gaols from much of the overcrowding which periodically takes place at the season when cane-stealing prevails, and

from lessening the number of prisoners, a reduction of cost to the public might be effected.

But in the Town Hall Gaol itself one great obstacle exists to rendering its internal discipline sufficiently deterrent, and that is, the absence of means of enforcing the separate system. For, where as is now the case in the Town Hall Gaol, prisoners are locked up thirty or more together in one ward for the night, imprisonment loses much of its terrors, and classification even as regards young and old offenders becomes impossible, facilities are given for the conceiving of all sorts of crimes and the concoction of plausible stories to impose upon the authorities—while the individual who may become the inmate of a prison for the first time and for a venial offence, is thrown into the company of hardened criminals, and leaves the prison a far worse member of society, than when he entered it, the result of contamination from his associates. With such indiscriminate crowding together of individuals, the idea of the reformation of a criminal simply becomes hopeless.

In the neighbouring prison of Glendairy the separate system is enforced and the privilege of going outside the walls of his prison, before the expiration of a criminal's sentence, does not obtain, as I believe much to the dissatisfaction of its inmates. In any future arrangements that may be made for increased prison accommodation, I think the assimilation of the system of discipline to that followed at Glendairy should be primarily considered—as there can be no reason why similar classes of criminals, I mean those sentenced to penal labour, should be treated differently from the accidental circumstance of their being confined in different buildings.

District "A" Prison is set apart for the reception of female debtors and female criminals sentenced to short terms of imprisonment, under sureties, or waiting their trial at grand sessions. The number of hard labour prisoners apportioned to this prison is two, except when Glendairy is overcrowded, when the number may be increased to six; such hard labour consisting in cleansing the yard of the gaol and pumping up water from a very deep well. This latter employment is very laborious.

This prison being also used as a police station, the space allotted to the prisoners is limited, the ventilation of the two wards in which they are confined being bad—while the arrangements for sanatory and other purposes are deficient and objectionable.

With the exception of the hard-labour prisoners, the women have no occupation whatever.

Debtors and criminals are mingled together, there being no accommodation for separating them; and thus a respectable woman, who may have had the misfortune to get into debt, is shut up in the same ward with some of the most abandoned of her sex. The occupancy of the same set of buildings by female prisoners and the police is, I think, very objectionable, as when opportunity occurs, they will, if possible, communicate with one another. This prison is under the care of a Matron.

District "B" Prison, or Boarded Hall, is used for the reception of juvenile criminals under the age of fourteen years. Their employment consists in the performance of agricultural labour on estates in the neighbourhood.

The staff of the prison consists of a Keeper and one Superintendent, when the number of boys confined in it is under twenty; over that number, two Superintendents are employed.

From the excessive numbers of recommittals at this prison, as shown in the annexed Return, and to which I drew his Excellency's attention on a former occasion, it would appear that the discipline carried out is the reverse of being of a reformatory or deterrent character. In fact, the advantages in the shape of wholesome food, lodging, cleanliness, clothing, medical attendance, and education, with light out-door occupation, form such inducements to parents, that we can hardly expect they will care to prevent their children becoming inmates of a prison, no stigma attaching to such imprisonment, while to the boys themselves it is probably a change from hardship and starvation, to comfort and plenty. It is for the petty crimes of which the juvenile convicts are so frequently convicted, that I would substitute the summary punishment of whipping, instead of as at present such frequent imprisonments; and if in any way the parents could be made responsible for their children's good conduct, or for their maintenance in prison, it might lead to a diminution in the numbers committed. Perhaps also the experiment of a more meagre diet might have a good effect. Under the present circumstances of its discipline being so little deterrent, while the contaminating influences at work, resulting from the association of so many boys repeatedly convicted of crime, Boarded Hall is little better than a nursery for the Town Hall Prison.

District "C" prison is situated in the parish of St. Philips, and is in charge of a Keeper, assisted by two Superintendents of Convicts. The wards, twelve in number, are

well ventilated. The penal labour enforced in "C" prison consists of shot drill, breaking stones, and working on the roads in the neighbourhood. Offences against prison discipline are punished by solitary confinement and flogging under the authority of the Visiting Justice.

This prison labours under a disadvantage similiar to that of the Town Hall Gaol—the yard in which the prisoners do shot drill and break stones being open to the public, in consequence of the local Magistrate holding his Court within the building—offering many and frequent distractions to the prisoners during the performance of their penal labour.

District "D" prison is in charge of a Sergeant of Police, aided by a Superintendent of Convicts, by the former of whom discipline is well maintained. The penal labour performed by the prisoners consists of shot drill, breaking stones or working on the roads.

The ward in which the prisoners are confined consists of one large room, which although the reverse of lofty is well ventilated, and calculated to accommodate about thirty prisoners. The prison yard is also capacious. Offences against prison discipline are punished by solitary confinement and flogging, under the authority of the Visiting Justice.

These two prisons "C and D," are used for the reception of local offenders—they are, however, also utilised, by the transfer of prisoners from the Town Hall Gaol, to relieve the overcrowded state of that establishment.

It will thus be seen, that the deficiency of accommodation for the number of prisoners confined in the Town Hall Prison, whether as regards space or ventilation, is most excessive. That as a place of security, from its being continually frequented by the public, it is an unfit place for the confinement of criminals, and as regards its internal discipline, means are wanting to carry out the separate system. To this latter circumstance, may in a degree be attributable the high rate of reconvictions, coupled however with the fact, that the labour on which many of the prisoners are employed, is of so light a character, as not to be strictly penal, and consequently not repressive of crime.

District "A and B" labour under many similar disadvantages. At the same time, the usual result of multiplying places of confinement exists at "C and D" prisons, in the removing them from the observations of the superior authorities—while at the former, the ordinary consequence of small salaries results in a very indifferent superintending officer.

I have, &c.
(Signed) CHAS. T. HYDE, *Provost Marshal.*

RETURN showing the Recommittals of Juvenile Offenders at the Asylum District B, from January 1, 1871, to April 10, 1873.

In 1871:—Previously convicted—once, 35; twice, 7; thrice, 3; four times, 5; five times, 5; six times, 1.

In 1872:—Previously convicted—once, 37; twice, 11; thrice, 5; four times, 5; five times, 5; six times, 4; seven times, 1; eight times, 1.

In 1873 (to April 10):—Previously convicted—once, 10; twice, 5; thrice, 3; four times, 1; five times, 2.

(Signed) A. SMITH, *Keeper.*

Report of the Chaplain to the Prisons.

I have the honour to report on the prisons of the island for the information of his Excellency the Governor.

The establishment of which I am chaplain consists of two principal prisons and four district ones, viz.:—Glendairy, the Town Hall Gaol, District Prisons A. C. D, and the Juvenile Reformatory District B.

Glendairy.—This prison has two departments, one for males. the other for females. The former is capable of accommodating 72 males in separate cells, and is kept supplied from the Town Hall Gaol as vacancies occur; the latter is occupied by all females who are sentenced to hard labour, with the exception of six, who are sent to District A. Prison. In this establishment there is a chapel in which evening service is held every day during the week, and morning service on Sundays. The chapel is so divided that both males and females attend service at the same time without seeing each other. It is also used

as a school room, the females being under instruction before evening service, the males after the service.

The behaviour of the male convicts, as falling under my observation, has been orderly; and I am glad to be able to report that their demeanour in chapel, with few exceptions, is satisfactory. I do not here allude to that orderly deportment which the discipline of the prison exacts, but to an anxious attention which I am pleased frequently to observe depicted in their countenances—it is possible that they may be simply moved for the moment, but even this is something gained—it proves that they are capable of being worked on, that though fallen, they are not irretrievably so; of course there are some, as it is to be expected, whose moral susceptibilities seen almost extinct, who are incorrigible, and remain proof against any appeals that can be made to them. On these, even the punishments inflicted for breaches of prison discipline have no effect, and it has occurred to me, that it would perhaps be attended with a good result if the punishment inflicted by a Visiting Justice, for a breach of prison discipline were carried out independently of the sentence which the prisoner was undergoing for his primary offence—that is to say, if a prisoner were sentenced by a Visiting Justice to 14 days' solitary confinement, those 14 days should not count as part of his original sentence—in this way a man by misconduct in prison would be lengthening his imprisonment; and it seems reasonable that this should be so, inasmuch as by good behaviour he may shorten his imprisonment by getting a ticket-of-leave. I am convinced that by such a system as this, an improvement in the behaviour during imprisonment of some of our worst convicts would be compassed. Of the 72 men in this prison, during the past year, 20 of them so misconducted themselves as to necessitate their being placed before a Visiting Justice—of these 20, 4 may be considered incorrigibles, one being tried by a Visiting Justice seven times, two, six times each, and one, five times. The general conduct of the males in school has been satisfactory to both the schoolmaster and myself, there has been, I am happy to say, only one case of misconduct occurring in chapel, and one in school, reported on for the whole past year.

Of the 25 males released from the Glendairy during the last year, 13 could read on their admission, and made fair progress during their imprisonment—of the 12 who where ignorant on their admissiou, 7 were able to read on their release, the remaining 5 made but little progress.

I am sorry not to be able to report favourably of the behaviour of the females, either in chapel, or in school. It is only by being continually admonished that the majority are got to preserve that outward decorum which is necessary when engaged in God's service, and there is often such a display of listlessness as to evidence too plainly how little the service is appreciated. In school their conduct is the same—so lazy are they, and so indifferent to getting instruction, that very often they pretend not to be able to read, in order that they may not be drafted into the reading-class, where they would sometimes be made to commit to memory a collect or a few verses of the Bible. The marked difference between the males and females in their behaviour during the chapel and school services may be traced to this: the males are in separate confinement, and they appreciate the boon of meeting together in one company and joining in one service—it is a break, so to speak, in the daily routine—it gives them pleasure, and so they are led on to join heartily in the occupation of the hour. With the females the case is different, they are not in separate confinement, but generally are locked up 12 or 14 together, and the result is, that far from the meeting together for school or chapel being a boon to them, they are then under a restraint to which they were not subject before, consequently they shirk it whenever they can, and when in attendance they do not fail to display the indifference with which they regard it. While at this point I cannot help noting it as my impression, that imprisonment at Glendairy has no terrors for the class of women generally committed to it. "Hard labour" for women at present simply means making, mending, washing clothes and cooking—even of this there is so little to do compared to the number employed (and these are only a small proportion of the total number of prisoners) that it falls very lightly on each, making it more an agreeable pastime than a labour—the larger proportion of prisoners has absolutely nothing to do, and they are consequently locked up in groups of a dozen or more, amusing themselves in the manner most delightful to the negro, viz:—sleeping and gossiping. Under these circumstances, it will be readily admitted, that a chaplain has little chance of impressing them seriously—in fact there is nothing to sober and predispose them to listen to him. There are also two other points in connection with this prison that I cannot forbear noticing. Lock Hospital women who refuse to attend that hospital are imprisoned here—this I think very unadvisable, for however much it may be desired to keep such women apart, under existing arrangements they do mix with the other

prisoners—the other point is that very young girls—from 8 to 9 years of age—are committed to this prison, where, of course, they meet with very bad companions, their elders in crime, and no doubt in the majority of instances they leave prison worse than when they entered it. Of the 702 females committed to this prison during the past year, 178 could read, 441 were committed for the first time, 135 for the second time, 57 for the third time, 30 for the fourth time, 10 for the fifth time, 8 for the sixth time, 7 for the seventh time, 3 for the eighth time, 4 for the ninth time, 1 for the tenth time, 1 for eleventh time, 1 for the twelfth time, 0 for the thirteenth time, 2 for the fourteenth time, 1 for the fifteenth time, and 1 for the sixteenth time.

The Town Hall Gaol.—In this establishment are confined persons awaiting further trial, debtors, peacebreakers, prisoners convicted by Magistrates of petty offences, and those convicted at the Assizes by the Chief Judge. There is a catechist in attendance every morning in the week to instruct the prisoners; but it is to be regretted that there is no actual school, as amongst the prisoners there are many committed with long sentences. I cannot help remarking that the unfloored shed in which the prisoners are gathered for public worship is little calculated to inspire any, much less those whom it is intended, with that religious awe, which should be felt, and that devout demeanour which such a feeling would prompt, when going into the special presence of the Almighty to sue for pardon and supplicate for peace—the temporary seats are so crowded together as to preclude all possibility of the majority kneeling, and the result is that the Apostolic injunction, "let all things be done decently and in order," is anything but observed. It is impossible in the present building, so unfit is it for the purpose in almost every point of view, to teach the prisoners what even their outward demeanour should be, when met together for the public worship of their God. If then it be intended that this establishment should be a permament one, in the interests of the convicts, I would urge, that some effort be made to furnish them with a more suitable chapel—the careless and indifferent way in which they are necessarily allowed to conduct themselves in the present one must act injuriously on them. Of 1,618 males committed to this prison during the past year, 600 could read. 739 were committed for first time, 382 for the second time, 243 for the third time, and 254 for four or more times.

District A. Prison. In this prison are confined all females awaiting trial, and all who may be committed for simple imprisonment, as well as all female debtors. Six female prisoners committed for hard labour are also kept here to perform the necessary work about the prison, pump water, &c., &c. I think it objectionable that this class of prisoners should be confined here at all, but if it be necessary, I consider that care should be exercised in the selection of the prisoners for this work,—certainly none should be kept here who have had a previous conviction. There is no provision here for the instruction of the prisoners other than by the chaplain; but I hardly think any necessary, as the imprisonments are generally of short duration, except in the case of the six hard labour prisoners alluded to above. Of 720 females committed to this prison during the past year, 354 could read. 512 were committed for first time, 104 for the second time, 40 for the third time, and 64 for four or more times.

District C. Prison. At this prison are confined all prisoners convicted by the magistrate of the district, as well as others who may be transferred from the Town Hall Gaol to relieve the numbers there. There is no provision here for the instruction of the prisoners, except by the chaplain; this I think is greatly to be regretted, as the prisoners from the district, always remaining at this prison, never get the benefit of any regular instruction, and those transferred from the Town Hall Gaol have occasionally long terms of imprisonment. I think it would be an improvement on the present arrangement and attended with good results, if the prisoners from the district were not committed to this prison, particularly in the case of old offenders, where they are more at home, and who, when taken for work without the walls of the prison, have a greater chance of seeing their old associates. Of 145 males committed to this prison during the past year 34 could read. 97 were committed for first time, 28 for the second time, 11 for the third time, and 9 for four or more times.

District Prison D.—At this prison are confined prisoners transferred from the Town Hall Gaol. Here also is no provision made for the regular instruction of the prisoners, and I would urge that except it be absolutely necessary, it would be as well to avoid sending long-sentenced prisoners to either *C.* or *D.*, until some provision be made for their instruction. It is impossible for me, considering the distance of these prisons from the centre of my work, to give them adequate attention. At present I am only able to pay each of them a *fortnightly* visit.

Juvenile Reformatory, B.—To this establishment are committed all boys under 14 years of age, and for their regular daily instruction a schoolmaster is appointed; but

here seems to be very little time devoted to school work. The boys are taken out in gangs to work for 6 hours every day on some neighbouring estate, a feature in the system carried out at this establishment which I think open to grave objection. It reduces the time which may be more profitably spent in the instruction of the boys to a minimum; it causes their prison life to approach too nearly to what their ordinary way of living is, both in the matter of occupation, and contact with others, and it deprives their punishment to a very great degree of its deterrent influence. Again, I am of opinion, that the short periods for which the juveniles are imprisoned must prevent the present establishment ever becoming anything of a Reformatory. Under a system most favourable to reformation, I submit that it would take a period certainly not less than 12 months to render success at all likely. What benefit then can be expected from imprisonments varying in the majority of cases from 14 to 30 days. Indeed I believe it probable that the system of committing for short periods, far from exercising a reforming influence, has the opposite effect, and that a boy may leave prison more steeped in vice than when he entered it. It is hardly to be realised, how thorough an education in crime may be carried on in a prison where there is no separate system in existence. And further these short imprisonments render the instruction imparted totally ineffectual—a boy sent to prison for a month, may during that time be taught to repeat the Lord's Prayer, as a parrot, but I consider this as an exercise in the way of reformation very questionable, and even supposing that he has begun to be a little seriously impressed, all this is quite done away with, by the too speedy return to his usual way of life. On the whole I consider that our juvenile offenders demand a different system of treatment from that which is now being carried out, in which there is apparently nothing to deter or to reform. At preseut there are rather inducements than otherwise to enter our establishment B., since the juveniles are in every respect more comfortable than they can be at home, and at the same time allowed free intercourse with their fellow delinquents—thus leaving the place with renewed vigour, and a greater insight into crime from the evil communications of their more corrupt companions. My experience convinces me that the following course would be far more likely to produce good results. I believe that there could be no punishment to boys so deterrent as flogging, judiciously adminstered, with short separate confinement. On a first conviction I would advise a flogging and immediate release. On a second two floggings with seven or more days separate confinement between them. On a third conviction, three floggings with the necessary number of days separate confinement between each; this punishment to be followed by removal to a reformatory, for a period of not less than four years. The establishment in which delinquents should be detained during the period of separate confinement should be regarded more as a "House of Correction," than a prison; there should be neither peculiar dress, cutting off the hair, nor short allowance of food, but above all things there should be no communication whatever allowed with each other, and only just so much daily exercise as would be requisite for health. To establish a reformatory for the reception of those juveniles who proved too hardened to be deterred by punishment, must occasion an outlay at first, but I believe it would be a good one, since by its means we may have ultimately to pay less in the punishment of crime; and I have no doubt that a reformatory, where the inmates are kept for a lengthened period, might be so worked as to be self-supporting or nearly so. Objections might be urged to this system, on the plea that parents, to obtain a good training for their children, may connive at their entering on a course of crime in order to get them sent to the reformatory, but I think the circumstances under which they would be admited would not offer much inducement to the children themselves. It is not enough for us to punish adult criminals, and use our best efforts for their reformation, we should endeavour to check the growth of a population of juvenile offenders, who, be it remembered—will not only keep up the supply of adult criminals, but also increase that class. Of 305 boys committed during the past year, 15 could read. 240 were committed for the first time, 35 for the second time, 11 for the third time, 5 for the fourth time, 4 for the fifth time, 5 for the sixth time, 4 for the seventh, and 1 for the eighth time.

Barbados, February 24, 1873.

(Signed) J. LAWRENCE GREAVES,
Chaplain to Prisons.

Remarks on Juvenile Reformatory "B."

I am of opinion that the short period for which the juveniles at "B" are imprisoned will prevent the present establishment ever becoming anything of a reformatory.

Under a system most favourable to reformation, it would take a period certainly not

less than twelve months to render success at all likely; what then can be expected of imprisonments varying in the majority of cases from fourteen to thirty days?

It is possible too that the system of committing for a short period, far from exercising a reforming influence, may have an opposite effect. A boy may leave the prison more steeped in vice than when he entered it; for it is hardly, I think, to be realized how thorough an education in crime may be carried on in a prison where there is nothing like a separate system in existence, and when release is looked forward to in a short time. Again, these short committals render the instruction imparted totally inefficient. A boy during a month's imprisonment, may be got to repeat the Lord's Prayer like a parrot; but I consider this as an exercise in the way of reformation very questionable. And even supposing a prisoner has begun to be a little seriously impressed, all this is quite done away with by his too soon return to his usual way of life.

On the whole, I consider that our juvenile offenders demand a different system of treatment from that which is now being carried out. As offenders for the first or second time we should endeavour to deter them by punishment; and I am convinced from my experience of them, that no punishment would be so effectual as a couple of sound floggings judiciously administered, with an intermediate short separate confinement. On a first conviction I would advise a flogging and release. On a second conviction, two floggings, with seven or more days separate confinement between them. On a third conviction, three floggings, with the necessary number of days separate confinement between each: this punishment to be followed by removal to a reformatory for a term of not less than four years.

The establishment in which juveniles were detained during the period of their separate confinement, should be styled a "House of Correction" (not a prison); in it there should be no peculiar dress, on cutting off the hair, a sufficient supply of food; but the separate confinement should be as complete as possible; just as much daily exercise allowed as requisite for health, and no communication whatever with fellow-delinquents.

The establishment of a reformatory for the reception of such juveniles as have proved too hardened to be deterred by punishment, may occasion an outlay in the first instance, but I believe it would be a wise one, as on account of it we may ultimately have to pay less in the punishment of crime. Such a reformatory, where the inmates were detained for a lengthened period, could, I have no doubt, be worked successfully, and perhaps be made, after a time, almost self-supporting. Again, I do not think that the circumstances under which the inmates were admitted, would be such as to tempt parents to connive at their children entering on a course of crime for the purpose of benefiting by the training of the institution.

It is not enough for us to punish adult criminals, and use our efforts for their reformation; we should busy ourselves too on a more important, a much easier, a far more agreeable work, and that is to check the growth of a population of juvenile offenders who will not only keep up the supply of adult criminals, but also increase that class. If we neglect the duty of looking after our rising generation in the respect under consideration, we will, without doubt, in time to come, reap the fruits of our delinquency in a mass of poverty, destitution, and crime.

(Signed) J. LAWRENCE GREAVES,
Chaplain to Prisons.

No. 12.

The Earl of Kimberley to Governor Rawson, C.B.

Sir, *Downing Street, July 26, 1873.*

I HAVE received with satisfaction your despatch of the 3rd of June,* reporting that a joint Committee of the Council and Assembly has been formed to consider the state of the Town Hall Prison.

2. The Reports by the Provost-Marshal and Chaplain, inclosed in your despatch, appear to be very carefully drawn up, and deserve the serious consideration of the Legislature.

3. I have to call your attention to the statement in page 5 of the Provost-Marshal's Report, that "the partial suspension during the past two years of the regulations for the performance of shot drill . . . caused by the demand for labour outside the walls of the prison, in the shape of work at the dredge and at Government House, to the

* No. 11.

number of forty-two men per day, has hardly given an opportunity to enable us rightly to judge of its efficiency as a deterrent punishment;" to which Captain Hyde adds that 152 of the Town Gaol prisoners were reconvicted in 1871-2.

4. I would observe that it would be better to avoid the employment at Government House of prisoners who ought to be kept at shot drill or other strictly penal labour, as it puts the Government in the position of appearing to approve of this departure from the rules of prison discipline.

5. I have further to call your attention to the statement at page 6 of Captain Hyde's Report, that respectable female debtors are confined at Prison "A," together with short-sentenced female prisoners, and that a respectable woman may thus "find herself shut up in the same ward with the most abandoned of her sex."

6. Apart from all questions of abolishing imprisonment for debt as a measure of judicial reform, I cannot but observe that it is not justifiable for the Legislature to maintain a law which enables judgment-creditors to sue out execution of *ca. sa.* in cases of merely civil debt, where there is not necessarily any ingredient of culpability, if it neglects to provide a decent place of detention for incarcerated debtors, and subjects them to association with criminals.

I have, &c.
(Signed) KIMBERLEY.

No. 13.

Governor Rawson, C.B., to the Earl of Kimberley.—(*Received July* 29.)

My Lord, *Government House, Barbados, July* 9, 1873.

IN accordance with the instructions conveyed in your Lordship's Circular despatch of the 30th January, 1872, I have the honour to forward, in duplicate, the Return, "Criminal Statistics," prepared for the Blue Book of 1872, together with the Reports of the Attorney-General and the Inspector of Prisons, which have reached me this day.

2. I have already, in my despatch of the 10th ultimo,* brought to your Lordship's notice the decrease in the number of prisoners in confinement during the few weeks preceding that date. There has been no material change up to the present time. I am able to add my testimony to that of the Attorney-General, with regard to the absence of grave crime, and to the general character of the population of the island, both in its favourable and unfavourable aspects.

3. With regard to the Report of the Inspector of Prisons, I have been carefully watching the effect of flogging on the discipline of the gaols, and have been in communication with the Visiting Justice who most frequently adopts this kind of punishment. A great laxity of discipline had crept into the Town Hall Gaol, under a former Visiting Justice, whom I was obliged to relieve of his duties, and the introduction of shot drill, which is very unpalatable to the prisoners, had induced frequent and repeated attempts at malingering, or refusing to lift the shot, which required to be met by a punishment the physical effects of which the class of men found in our prisons most dread, without entertaining any sense of moral degradation from its infliction. The number of lashes given is generally small, from 9 to 12 or 15; and I anticipate that such punishments, which have already become less frequent, will continue to decrease, but I shall direct the remarks of the Inspector to be communicated to the Visiting Justices.

I have, &c.
(Signed) RAWSON W. RAWSON.

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* No.

Inclosure 1 in No. 13.

Criminal Statistics, 1872.

I.—Offences.

Table showing the Number of Offences reported to the Police or the Magistrates during 1872.

Total Number of Offences Reported.	Offences against the Person.	Prædial Larceny.*	Offences† against Property (other than Prædial Larceny).*	Other Offences.
7,002	1,349	1,466	817	3,370

* By "Prædial Larceny" is meant the offence prevalent in the sugar-growing and coolie-importing colonies—of robbing provision grounds and homesteads. It need not be filled up in colonies where such crime is not prevalent; and, it being struck out, any other prevalent crime may be substituted—as cattle stealing, arson, &c.

† Include both offences against rights of property and injuries to the subjects of property.

II.—Apprehensions and Summonses.

Table showing the Number of Persons brought before the Magistrates' Courts by Arrest Warrant or Summons for Offences, and how their Cases were disposed of in the Magistrates' Courts.

	Number Discharged for want of Prosecution by the Party complaining, or for want of Evidence.	Number of Cases Dismissed on the Merits.	Number of Persons summarily Convicted.	Number of Persons Committed for Trial in the Superior Courts.
Offences against the person .	124	719	1,215	26
Prædial larceny	139	104	893	19
Offences against property* other than prædial larceny	30	281	322	58
Offences against Master and Servants Acts, including Acts relating to indentured coolies	18	6	240	..
Other offences	27	1,166	2,554	22
Total number of persons summoned or apprehended	338	2,276	5,224	125

Note.—Purely civil cases in which Magistrates exercise jurisdiction are not to be included in this or the following Table.

* See foot note (†) above.

III.—Summary Convictions.

Table showing the Number of Summary Convictions for various Classes of Offences, and the kind of Punishments Inflicted.

Punishments.	Total Number of Offences.	Assaults and other Offences against the Person.	Malicious Injuries to Property.	Prædial Larceny.*	Offenees against Property other than Malicious Injuries to Property or Prædial Larceny.	Offences against Revenue Acts, Highway Acts, Health Acts, and other Acts relating to the Social Economy of the Colony.	Offences against Masters and Servants Acts, including Acts relating to Indentured Coolies.	Other Offences.
Fine	3,554	1,004	18	219	1	1,387	249	676
Imprisonment, in lieu of fine or surety ..	248	104	..	58	3	65	14	4
Peremptory imprisonment ..	1,344	116	2	697	175	42	1	311
Whipping ..	..	..	..	..	..	..	..	..
Bound over with or without sureties ..	306	282	..	..	..	..	..	24
Total ..	5,452	1,506	20	974	179	1,494	264	1,015

* Where there has been an appeal from the Magistrate's decision the case is to be entered as finally decided, and not necessarily according to the Magistrate's original decision.

IV.—Indictments and Informations in the Superior Courts.

Including Courts analogous to the Courts of Quarter Sessions in England—*i.e.*, District Courts, &c.

State how the Cases tried in the Superior Courts ended. (Each prisoner tried should be counted as a separate case; but where any large batch of prisoners have been convicted together, the fact might be mentioned in a note below.)	Total.	Murder, other than Wife and Child Murder.	Manslaughter.	Attempt at Murder.	Include in the Returns below the Indictments for Attempts and Conspiracies to commit the several Offences.											
					Murder of Wife, Reputed Wife, or Concubine.	Child Murder.	Concealment of Birth.	Abortion.	Rape.	Unnatural Crimes.	Other Offences against the Person.	Malicious Injuries to Property.	Robbery with Violence.	Prædial Larceny.	Other Offences against Property.	Miscellaneous Offences.
Judgment for the Crown	95	..	4	..	..	..	..	..	1	..	12	12	2	15	32	17
Judgment for the prisoner	9	..	..	..	..	..	..	..	..	..	1	3	1	..	3	1
Prisoner found insane ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Case fell through for want of prosecution, including cases where a Bill was thrown out by Grand Jury	21	..	1	..	..	..	..	..	..	..	3	6	1	4	2	4
Total	125	..	5	..	..	..	..	..	1	..	16	21	4	19	37	22

V.—Comparative Table.

Comparative Table showing the Number of Offences, Apprehensions, Convictions, and Acquittals, for the last Four Years.

	1869.	1870.	1871.	1872.
(A.) The number of offences reported to the police ..	..	..	..	7,002
The number of persons apprehended by the police or summoned before the Magistrates	6,500	6,236	7,300	7,963
The number of summary convictions—				
1. For offences against the person	2,244	1,914	1,983	1,506
2. For prædial larceny	1,440	1,247	856	974
3. For offences against property other than prædial larceny	607	470	498	179
4. For other offences	2,476	3,485	3,250	2,793
The number of convictions in the Superior Courts—				
1. For offences against the person	16	34	28	19
2. For prædial larceny	15	17	4	15
3. For offences against property other than prædial larceny	54	61	35	44
4. For other offences	14	17	5	17
The number of persons acquitted—				
(B.) 1. In the Inferior Courts	1,130	713	1,313	2,386
2. In the Superior Courts	21	10	7	11

Note.

(A.) The number of offences reported to the police cannot be given correctly for 1869, 1870, and 1871, as they were entered at several Courts on loose sheets which have not been preserved.

(B.) The number of "Persons acquitted in the Inferior Courts" does not agree with the "number of cases dismissed on the merits," owing no doubt to the different wording of Table II and Table V, viz: "Cases" and "Persons."

Inclosure 2 in No. 13.

Report of the Attorney-General.

CRIME in this island is not, generally speaking, of an alarming or very aggravating character. Several years have elapsed since there was an execution or a conviction on a

capital charge; and even manslaughter is more often the result of careless driving, or carelessness of some kind, than of wilful violence. And I may further remark, that with regard to some offences of grave character, the perpetrators are not with us necessarily the dangerous characters which the perpetrators of similar offences are properly considered to be in England. Take, for instance, the crime of housebreaking. In a country in which, as in this, the houses of the labouring classes, forming the mass of the population, are for the most part of a fragile character, and the fastenings even of houses of a better description often very slight and insecure, this offence does not imply the same amount of hardihood and audacity in the offender as is associated in people's minds with the commission of the same offence in countries where, as in England, the buildings are substantial and well-secured. Indeed, the great majority of the offences which are brought before, and tried by, our highest Criminal Court, are cases which in England would be disposed of by the Courts of Quarter Sessions. That petty thefts, and especially what are termed prædial larcenies, should be numerous among such a population as ours, is not very surprising. The juice of the sugar-cane is luscious and satisfying, and from the time when the canes approach maturity until the crop is reaped, the people almost live upon it,—old and young, male and female, equally delighting in it; and as the island is literally covered with canes, and there are no fences of any kind to the fields, the result is such as one would expect when temptation is strong and ever present and the moral sense weak, viz., that thefts are constantly occurring, and our prisons sometimes filled to overflowing. There are numbers of people in this island, who, while they would not think of entering your house to steal your money or your goods, see no great harm in going into your field and cutting a few canes to suck, or a bundle of green fodder to feed their stock, and who would deem it no disgrace to be detected in the act, however anxious they might be to escape detection on account of the penal consequences likely to follow.

These, and other defects of character such as we should expect to find in a race long subjected to the debasing effects of slavery, and among whom its taint still lingers, will, it is to be hoped, be gradually removed by the spread of education, and when the good leaven which is at work among them has had more time to take effect; and it is gratifying to observe that the magistrate's Returns show a considerable diminution in the number of convictions for prædial larceny in the years 1871 and 1872, and, in the latter year, in the number of minor offences against property and persons generally.

(Signed) JOHN SEALY, *Attorney-General.*

Inclosure 3 in No. 13.

Prison Discipline.

AT Glendairy Prison 17 male prisoners were sentenced to be flogged during the year, 9 to solitary confinement, and 6 to punishment on the tread-mill, and 3 females to solitary confinement. At the Town Hall Prison 36 males were sentenced to be flogged, and 25 to solitary confinement. At District A. Prison 1 female was sentenced to solitary confinement. At District B. Prison 4 juveniles were sentenced to be whipped with rods. At District C. Prison 6 males were sentenced to be flogged, and 9 to solitary confinement. At District D. Prison 4 males were sentenced to be flogged, and 4 to solitary confinement, making a total of 67 punished by flogging, 62 to solitary confinement, and 6 to punishment on the tread-mill; or a grand total of 135 persons punished in all the prisons of the island during the year by order of the Visiting Justices. As regards the working of this system and its effect upon prisoners, it is very difficult to arrive at any correct conclusion, as it is generally admitted that our penal system, as a whole, is defective, owing mainly to the want of proper classification of prisoners committed for minor crimes, to which may be attributed many offences that are now perpetrated which could not take place if prisoners were separately confined. The punishment of flogging, on the total number of prisoners during the year, appears to be large, and to meet this I think recourse may be had more fully, especially with old offenders, to the extreme punishment of solitary confinement, that is 28 days as directed under the Act of the 24th of August, 1872, intitled "An Act to consolidate and amend the laws relating to the punishment of prisoners for disorderly conduct and breaches of prison discipline."

The minor punishments in all the prisons of the island, 3,319 in number, appear large, but those punishments are of a slight nature, namely, stopping a prisoner's molasses and water, or placing him in a separate cell during night. Here again is shown the want

of a proper prison, as these minor offences, such as talking, quarrelling and the like, could not be committed under the separate system.

(Signed) FREDK. WATTS, *Inspector of Prisons.*

July 8, 1873.

No. 14.

The Earl of Kimberley to Governor Rawson, C.B.

Sir, *Downing Street, August* 29, 1873.

I HAVE received your despatch of the 9th of July,* inclosing the Criminal Statistics of Barbados in duplicate, together with a Report thereon by the Attorney-General, together with a Report on Prison Discipline by Mr. Watts, but no return relating to prison discipline as required by my circular to which you refer.

2. I return the duplicate inclosure, and request that the return relating to prison discipline may be forwarded in its stead.

3. I agree in your observations respecting the punishment of flogging for breaches of prison discipline; and I am glad to learn that the strict enforcement of discipline by the Visiting Justice has had its effect and that the necessity for resorting to this punishment is not likely to continue.

4. I have to request that you will supply me with a return of the number of floggings inflicted for breach of prison discipline in the several prisons of the colony during each of the first six months of the present year.

I have, &c.

(Signed) KIMBERLEY.

No. 15.

Governor Rawson, C.B., to the Earl of Kimberley.—(Received October 24.)

My Lord, *Windward Islands, Barbados, September* 25, 1873.

I HAVE the honour to acknowledge your Lordship's despatch of the 29th ultimo,† pointing out that I had omitted to transmit the Return of Gaols and Prisoners with that of Criminal Statistics, in my despatch of the 9th of July.

2. I hasten to supply the return in question, for the omission of which I am unable to account.

3 As your Lordship is aware, the subject of the state of Prison Accommodation is under the consideration of a joint Committee of the two Chambers. They have already before them the report of the Chaplain of Prisons, attached to the return now sent, which I laid before the House of Assembly with your Lordship's despatch calling attention to the condition of the Town Prison; and I have forwarded to the Chairman of the same Committee a copy of your Lordship's recent despatch on the same subject.

4. I will forward the return of the number of floggings inflicted for breach of prison discipline in the several prisons of the colony, required by your Lordship's despatch now under acknowledgment, as soon as I receive it.

I have, &c.

(Signed) RAWSON W. RAWSON.

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* No. 13. † No. 14.

Inclosure 1 in No. 15.

Gaols and Prisoners.

Statistical Return for the Prison of Glendairy for 1872.

Name and Nature of the Prisons. (Whether "Common Gaol," "Penitentiary," &c.) Mere "Lock-ups" not to be inserted.	Total Number of Persons Committed in 1872.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment.)				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1872.	The Daily Average on the Sick List.	The Number of Deaths during 1872.
		For Debt.	For safe Custody till Trial, or for Want of Security.	For Purposes of Penal Imprisonment.*	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Glendairy Convict Prison, for males and females, also Common Gaol for females—															
Males	26	..	..	26	4	2	15	7	17	1	1	72	108	4	1
Females	702	..	..	702	135	57	69	..	2	6	694	68	134	2	2
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Men	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Women	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Juveniles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Statistical Return for the Prisons of Barbados for 1872.

Name and Nature of the Prisons. (Whether "Common Gaol," "Penitentiary," &c.) Mere "Lock-ups" not to be inserted.	Total Number of Persons Committed in 1872.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment.)				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1872.	The Daily Average on the Sick List.	The Number of Deaths during 1872.
		For Debt.	For safe Custody till Trial, or for Want of Security.	For Purposes of Penal Imprisonment.*	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Town Hall—															
Prison for males ..	1,597	417	206	974	382	243	254	5	42	33	894	148	502	10	5
District A															
Prison for females ..	720	128	191	401	104	40	64	Nil.	1	1	399	33	6	†	1
District B—															
Juvenile Prison for boys..	305	18	10	277	35	11	19	Nil.	1	3	273	34	105	1	Nil.
District C—															
Prison for males ..	145	Nil.	Nil.	145	28	11	9	Nil.	Nil.	9	136	32	365	1	2
District D—															
Prison for males ..															
No commitments to this Prison. The prisoners are convicts frequently transferred, sick ones, to this establishment from the Town Hall Prison, and accounted for in the numbers of that Gaol. The statistics of this Prison are included in the answers to General Questions.															
Total	2,767	563	407	1,797	549	305	346	5	44	46	1,702	247	978	12	8
Men	1,742	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Women	720	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Juveniles	305	..	..	..	..	..	..	..	..	..	..	..	..	..	..

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

† A fractional part.

Questions.

1. If the prison is on the separate system, is the separation complete? And, if not, what is the separation enforced by day and night respectively?

2. If not on the separate system, what provision is there for the supervision of the prisoners while in association?

3. How many cells are there; and how many associated wards?

4. Taking the average number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?

5. How are the prisoners classified?

6. Is penal labour, that is, labour by treadmill, crank, or shot-drill, in force?

7. If so, during what period of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadmill labour, give, first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest.

8. What kind of labour, other than penal labour, is in use?

9. If the prisoners are employed beyond the walls of the Gaol state—

(*a*) On what kind of work they are so employed.
(*b*) How are they supervised?
(*c*) How many escapes of prisoners, while being employed beyond the Gaol, have taken place during each of the last three years?
(*d*) How the profits of their labour are accounted for?

10. What was the total annual cost of the prison during the year 1872?

11. What was the annual amount of the prisoner's earnings during 1872?

12. What are the number of hours allotted to sleep? And, if sleep is in association, are the dormitories lighted; and how often are they patrolled during the night?

13. What were the number and nature of the punishments inflicted for offences committed by prisoners undergoing imprisonment?

14. Is there, or are there, any chaplain or chaplains of any, and what, religious persuasions?

15. Are religious services regularly or otherwise performed for the benefit of the prisoners of any, and if any, what religious persuasion?

16. Are Roman Catholic priests and dissenting ministers allowed free access to prisoners of their own persuasion? and are they apprised when prisoners of their respective persuasions enter the prison?

17. What provision is made for the education of prisoners?

18. On what conditions are remissions of imprisonment granted?

19. Have Coroner's Inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?

20.

(*a*) What was the sanitary state of the prison during the year 1872?
(*b*) What were the prevailing diseases?

21. What are, shortly, the rules as to diet?

Answers applying to Glendairy.

1. In the Male Prison, there are all separate cells, and the prisoners all sleep apart. In the day they are worked, some of them on the treadwheel, some at shot-drill, and the remainder forming the Good Conduct Gang A., are associated at gang work. In the Female Prison, a part of the prisoners sleep separately, the others are associated. There is no separate labour during the day.

2. In the Male Prison, by six warders. In the Female Prison, by four matrons and two superintendents.

3. In the Male Prison there are seventy-two separate cells. In the Female Prison there are thirty-six separate cells, and six association rooms.

4. Males.—Each cell has 727 cubit feet, and communicates by a door to a spare room to windward, containing 280 cubic feet. This spare room has a window 4 feet 7 inches high, by 3 feet wide.

Females.—The single cells contain 857 cubic feet, and have two windows 2 feet 2 inches, by 1 foot 6 inches—one over the entrance door, and one at the end opposite the entrance door.

5. 1st, or Good Conduct Gang A.
2nd, or Probationary Gang B.
3rd, or Gang C, for prisoners with short sentences.

6. The treadmill and shot-drill are in force in the Male Prison.

7. In the Male Prison, all prisoners on admission are worked on the treadmill for the following periods: 1st offenders, for 3 months; 2nd offenders, for 6 months; and 3rd offenders, for 9 months. They are worked for 8 hours, and are a quarter-of-an-hour on the wheel and a quarter-of-an-hour off. They have, also, an interval of an hour for breakfast. After their period on the treadwheel has expired, they are put to shot-drill until removed to Good Conduct Gang A.

8. In the Male Prison, baking bread, pumping water, quarrying stone, and sweeping and cleaning the buildings and yard. In the Female Prison, washing clothes, making and mending clothes, cooking for the male and female prisoners at Glendairy, Town Hall, and District A. Prisons. Sweeping and cleaning the buildings and yard, and breaking stone.

9. (*a*) The male prisoners composing Gang A are employed on the prison land just outside the boundary wall in quarrying stone.
(*b*) By three superintendents.
(*c*) One escape in the year 1870.
(*d*) There are no profits of labour.

10.

11. There were no earnings.

12. The prison cells are closed at 6 o'clock in the evening, and opened at half-past 6 o'clock in the morning. There is a large lamp kept burning all night, both in the male and female prisons, opposite the cells. The cells are patrolled not less than 3 times during the night. An officer is always on duty.

13. 9 males to 7 days, and 12 males to 14 days' solitary confinement; 1 male to 7 stripes; 5 to 12 stripes; 3 to 14 stripes: 4 to 18 stripes; and 4 to 24 stripes; 2 males to 1 month; 1 to 10 days; and 6 to 14 days on treadmill.
2 females to 7 days; and 1 female to 14 days' solitary confinement.
466 minor punishments: these are stopping tea, or bread, or fish.

14. There is a Chaplain, a clergyman of the Established Church.

15. Religious services are regularly performed by the Chaplain. There is a morning service on Sunday at 8 A.M., and there is a regular afternoon service in the chapel of the prison at 5 P.M., for males and females. The prison is well supplied with bibles, prayer books, and other suitable books for the use of the prisoners.

16. There have not been any Roman Catholic or Dissenting prisoners, but ministers of these persuasions are allowed free access to prisoners, and would be apprized if any of their persuasions were in prison, if a prisoner desired it, but any books which such ministers may wish to supply to convicts must first be submitted to the Inspector of Prisons.

17. There is a schoolmaster, who assists the Chaplain in catechizing and instructing the prisoners, and he attends the prison every evening.

18. On account of full and regular labour and general good conduct in prison, and when prisoners have undergone two-thirds of their sentences, tickets of leave are granted to first offenders.

19. Coroners' inquests have been held regularly. There were 3 deaths during the year. The following were the verdicts:—
(*a.*) Hemmorhage of the lungs.
(*b.*) Dysenteric diarrhœa.
(*c.*) Constitutional debility.

20. (*a.*) Very good. See the Report of Dr. Clarke, Medical Superintendent, annexed.
(*b.*) None.

21. Every prisoner is allowed the following daily rations, divided equally into 2 meals, viz.:—

	Lbs.	ozs.
Yams, plantains, eddoes, or sweet potatoes	4	0
Bread	1	4
Indian or Guinea corn, couco or boiled rice	4	0
Salt fish	0	2

Two ozs. of bread and half a pint of molasses and water are given before going t work in the morning. The same diet is not given 2 days in succession, nor more than 2 days in one week.

(Signed) FREDK. WATTS, *Inspector of Prisons.*

Answers applying to the Town Hall, and to A, B, C, and D Prisons.

1. There is no separate system; the confinement is in associated wards in all the prisons.

2. At the Town Hall Prison there are three warders, who supervise the prisoners. At Prison A the prisoners are under the supervision of the Matron and Police. At the Juvenile Asylum B the keeper is the supervisor. At C the keeper supervises, and the prison is patrolled by police during the night. At D a police sentinel is placed over the prisoners, and the keeper also supervises them.

3. At the Town Hall Prison there are 6 cells and 8 associated wards. At A there are 2 large associated wards, and 6 separate cells, used for the purpose of prison discipline. At B two dormitories. At C there are 6 associated wards and 6 cells. At D there is 1 associated room, 41 feet long, 30 feet wide, and 6 feet 8 inches high, and 3 separate cells.

4. In the Town Hall Prison, 200 cubic feet; at A, 518 feet; at B, 628½ feet; at C, 371 feet; and at D, 372½ feet.

5. (*a.*) Felons sentenced to hard labour.
(*b.*) Misdemeanants sentenced to hard labour.
(*c.*) Felons not sentenced to hard labour.
(*d.*) Misdemeanants not sentenced to hard labour.
(*e.*) Untried prisoners.
(*f.*) Seamen deserters.
(*g.*) European soldiers and sailors.
(*h.*) Debtors.
(*i.*) Prisoners confined for want of sureties.

The deficiencies of the Town Hall and rural Houses of Correction render it impossible to enforce proper classification.

6. Shot drill is enforced at the Town Hall Prison, and District C and D Prisons, but not at the other prisons.

7. All hard labour prisoners are subjected to shot drill during one-third of the period of their sentence, up to 18 months, which is the maximum, notwithstanding the imprisonment should be of longer duration. Those sentenced to a less period than 21 days are kept at shot drill the whole of that period, 21 days being the minimum of that description of penal labour. The hours of shot drill are 6 daily, from 6 A.M. to 9 A.M., and from 1 P.M. to 4 P.M.

8. Stone-breaking, and the females at A Prison drawing water from a well 100 feet deep, by means of a crank pump for a quarter of an hour at a time, with intervals of 10 minutes' rest.

9. (*a.*) The Town Hall prisoners are employed in the Government House grounds and garden, and on the dredge in the harbour. At District A Prison in cleaning the outside yard and ground and buildings. At Juvenile Asylum B the boys are employed in agriculture on the neighbouring estates. At C. repairing the highways in the districts of St. Philip and St. John. At D gathering stone for breaking within the prison. There is not much hard labour performed here, as two-thirds of the prisoners transferred to this station are generally in bad health.

(*b.*) By Superintendents.

(*c.*) There were 9 escapes from the Juvenile Asylum. One escape at C Prison. No escapes from the other prisons.

(*d.*) There are no profits of labour except by the juvenile prisoners at B. Their earnings for the year amounted to 268 dols. 61 cents. The amount was paid into the Island Treasury without any diminution.

11. 268 dols. 61 c., as shown in reply to No. 9 question.

12. Prisoners are locked up at 5 o'clock P.M., and turned out at 5 o'clock A.M. The dormitories are not lighted. They are patrolled hourly during the night, either by the warders or police officers on duty.

13. *At the Town Hall Prison* the following are the number and nature of the punishments inflicted:—

Two prisoners sentenced to 4 days, 7 to 7 days, 1 to 10 days, 10 to 14 days, 2 to 20 days, 1 to 21 days, and 2 to 28 days' solitary confinement each; 3 prisoners sentenced to receive 7 stripes, 7 to 9 stripes, 5 to 12 stripes, 1 to 14 stripes, 6 to 18 stripes, 1 to 20 stripes, 10 to 24 stripes, and 3 to 39 stripes; 2,600 minor punishments, by stopping molasses and water, and placing in separate cells at night.

At District A Prison.—One prisoner sentenced to 7 days' solitary confinement; 18 minor punishments, by being placed in a separate cell during the night.

At the Juvenile Asglum B four boys were whipped with rods, and 72 half-messed for minor offences.

At Prison C.—One prisoner sentenced to 3 days, 1 to 6 days, 2 to 7 days, 1 to 8 days, 1 to 10 days, 1 to 12 days, and 2 to 14 days' solitary confinement each; 1 prisoner sentenced to receive 12 stripes, 3 to 20 stripes, 2 to 25 stripes; 15 minor punishments, by being placed in separate cells, from 5 P.M. to 6 A.M.

At D Prison.—Two prisoners sentenced to 7 days, 1 to 10 days, and 1 to 14 days' solitary confinement; 1 prisoner sentenced to receive 18 stripes, 1 to 21 stripes, and 2 to 25 stripes; 220 minor punishments, by fish being stopped, and confined in separate cells during the night.

14. One Chaplain of the Established Church for all the prisons.

15. Religious services are regularly performed. At the Town Hall Prison, on Sundays and Wednesdays, a morning service at 7 A.M., by the Chaplain; on other mornings of the week prayers are said regularly by the Catechist of the prison. At District A Prison, on Friday in each week, a morning service at 8 A.M. by the Chaplain. At District B, Juvenile Asylum, on Wednesday afternoon in each week, a service at 5 P.M. by the Chaplain. At District C Prison, on alternate Saturdays, a service at 8 A.M. by the Chaplain. At District D Prison, on alternate Saturdays, a service at 8 A.M. by the Chaplain. All the prisons are well supplied with bibles and prayer books.

16. Any prisoner of a religious persuasion differing from that of the Established Church may, on request to the Provost-Marshal, be visited by a minister of his persuasion, on days, and such seasonable hours, as may not interfere with the good order of the prison, the address of such minister to be given to the gaoler, and to be communicated by him to the Chaplain. Any books which such ministers may wish to supply to the prisoners of their persuasion must first be submitted to the Inspector of Prisons.

17. The Keeper is Schoolmaster to the Juvenile Asylum at B. to instruct the boys. There is no provision whatever made for the education of the prisoners at the Town Hall, Districts A, C. and D. prisons.

18. For good conduct one third of a sentence is remitted, but this only applies to first convictions.

19. Coroners' inquest have been held on every occasion of a death in prison during the past year. The following are the verdicts:—

Town Hall Prison.—5 deaths. 1 verdict, general debility; 1 verdict, consumption; 3 verdicts, dysentery.

District A, Prison.—1 death. Verdict, natural causes.

District C, Prison.—2 deaths. 1 verdict, diarrhœa: 1 verdict, dropsy.

District D, Prison.—3 deaths. Verdict, natural causes.

20. (*a.*) The Medical Superintendents make very satisfactory reports of the sanitary state of the prisons during the year. The report of Dr. Clarke is annexed.

(*b.*) Diarrhœa and dysentery, and amongst the boys at B, inflammation of the eyes.

21. Every adult prisoner employed at hard labour is allowed the following daily rations, divided equally into two meals, breakfast at 10 o'clock A.M., dinner about 4 o'clock P.M.

	Lbs.	ozs.
Yams, plantains, eddoes or sweet potatoes	4	0
Or, bread	1	4
Or, Indian or Guinea corn, couco or boiled rice	3	0
With salt fish	0	2
Every adult prisoner not employed at hard labour for the first ten days, gruel .. 3 pints.		
At the expiration of 10 days, yams, plantains, eddoes or sweet potatoes ..	3	0
Or, bread	2	0
Salt fish	0	1

Every juvenile prisoner under the age of 12 years is allowed for each meal two thirds of the full rations given each adult.

(Signed) FREDK. WATTS, *Inspector of Prisons.*

ADDENDA.

Officers of Prisons.

Mr. Spencer, the Governor of Glendairy, continues in the even tenor of his way, firm in the duties of his office, at the same time kind and humane to prisoners; he carries out

the rules and regulations of the prison with judgment and ability. I receive from him much valuable assistance and co-operation.

Mr. Mapp, the Keeper of the Town Hall Prison, shows aptitude and capacity in all his duties, as can be seen in every department of the establishment, particularly when compared with some other keepers who preceded him; at all times he is unceasing in his efforts. The Warders, Turnkeys, and subordinate Officers of both Prisons perform their duties very creditably. In the Rural Prisons, the Keepers are doing their best to fulfil the duties required of them.

Report of William Clarke, Esq., M.D., Medical Superintendent of Glendairy and Town Hall Prisons.

"During the past year, 1872, the sanitary state of Gaols, both at the Town Hall and the Glendairy Prisons, has been satisfactory. There has been no prevailing disease amongst the prisoners. Some few cases of dysentery, or dysenteric diarrhœa have occurred in the Town Hall Prison, principally amongst the broken down and feeble. During the past twelve months, there has been five deaths at the Common Gaol, two of tubercular consumption, and three of dysenteric diarrhœa, while at Glendairy amongst both males and females, there have been three deaths, one a male from hemorrhage of the lungs, and two females of diarrhœa.

Association of Prisoners.

On of the greatest evils in our prison system is the association of prisoners, particularly in the cells at night; this is a subject to which the several Inspectors of Prisons have for years called public attention. In England it is almost entirely abolished. So far back as January, 1865, the Right Honourable Mr. Cardwell, Secretary of State for the Colonies, in his despatch on the subject to Colonial Governors, states:—"That having reference to the course of legislation now extending over many years, and the agreement in opinion and practice of the highest authorities, the system generally known as the *separate system* must now be accepted as the foundation of prison discipline."

The Commissioners of Pentonville Prison, in a recent report state:—"We conclude our 3rd report by strongly urging the advantage of the separation of one prisoner from another as the basis and great leading feature of all prison discipline. On reviewing this opinion and taking advantage of further experience, we feel warranted in expressing our firm conviction, that the moral results of the discipline have been most encouraging, and attended with a success which we believe is without parallel in the history of prison discipline. The separation of one prisoner from another is the only sound basis on which a reformatory discipline can be established with any reasonable hope of success, and all evidence goes to show, that it is highly penal and deterrent, and prevents prisoners from becoming worse through extraneous influences. If reformation be possible at all, it is possible only with separation, and is so far from being injurious to health, that mortality has decreased since its introduction, wherever it has been adopted."

The Rev. J. K. Marsh, Chaplain of the Warrior and Defence hulks at Woolwich, in writing on the subject in his annual report says:—"Another year's experience has only deepened my conviction of the evils of uninterrupted association, and strengthened my opinion that the system of moral reformation can neither have a fair opportunity of vigorous application, nor succeed to the desired extent, until the present expedient can be displaced by a contrivance for the separation of prisoners by night, and during the intervals between the hours of labour."

The Rev. J. H. Moran, Chaplain of Brixton Prison, says in his report:—"After fourteen years experience as Chaplain in the convict service, first at the hulks, then at Portland, and now at Brixton, I have no hesitation in saying that congregating prisoners together in constant association without separate cells to sleep in, is under all circumstances an unmitigated evil." These valuable opinions are applicable in an especial degree to our prisons, and it is to be hoped that the Legislature will see the necessity of aking the subject into consideration without loss of time.

Industrial Training of Prisoners.

A very great defect in our prison discipline, particularly with prisoners undergoing ong sentences, and of exemplary conduct, is the want of a comprehensive system which shall prepare them on discharge to earn an honest livelihood by a knowledge of some trade. It is obvious to need remark, that however a prisoner might have been led by the reflection which has been fixed on him in confinement, sincerely to deplore his past career

of crime, and to form good resolutions for the future, or with whatever dread of a prison the stern discipline to which he has been subjects may have inspired him, it is vain to expect he will be able to avoid a repetition of his offences, unless he can obtain the means of subsistence on discharge. With a knowledge of some trade or handicraft, there would be a new course open to him honestly to earn his daily bread, and the chances are, that on his release he would not be drawn into his former habits, neither would he renew his career of crime, nor rejoin his old companions. Measures for instructing prisoners in a trade or handicraft could easily be adopted.

I also think that convicts should be encouraged to emigrate on their release, not that I mean to thrust these individuals with bad characters, on the neighbouring Colonies, but there are many convicts who can never wholly secure a good position here, surrounded as they are with so many difficulties, but away from their former haunts and companions, they might by emigration become reformed, and earn a livelihood by the profitable exercise of honest industry in a land were their former life would be unknown. This course is carried out to a great extent in the Mother Country, by the assistance of "Prisoners Aid Societies."

Shot Drill.

The Chaplain of Southwark Prison, in his annual Report for 1872, says:—"I do not think that the introduction of shot drill, some months ago, was a step in the right direction; on the other hand, I am inclined to regard it as a mistake. Carried on, as it is, in the open air, and by a large number at the same time, who thus have what to prisoners is a great boon, of even a sight of each other, it is a pleasant break on the monotony of the cell, nor has it any compensating advantage in the greater severity of the work; for though at the first some suffer a good deal from it, the feeling of discomfort wears off as they get used to it, after which it ceases to be viewed as anything more than somewhat sharp exercise." I am induced to endorse much that is stated by this gentleman, and am borne out in this opinion by the Governor of Glendairy, and the Keeper of the Town Hall Prison, who think that after a prisoner has been at shot drill for a short period, he gets use to it, and it ceases to be that punishment for which it was originally intended.

The picking of oakum is regarded in the English prisons as a very severe punishment; the same Chaplain states:—"The best kind of work for the purpose seems to be oakum picking. This is a sort of hard labour anything but pleasant, and it has the additional recommendation, that, be the task ever so heavy, no injury to the health or constitution can result from it. Speaking of the prisoners in general, and from my impression as derived from conversation with them, I feel satisfied, that oakum picking as now enforced, is regarded with more dislike than any other form of punishment, and therefore is the best calculated to make short imprisonments effective." Material for oakum picking could easily be imported, and the sale of it would compensate for any expense incurred in procuring such material. The experiment is well worth trial, particularly with female prisoners at Glendairy, where the term "hard labour" is difficult of application.

Report of the Rev. J. Lawrance Greaves, Chaplain of Prisons, for 1872.

The prison establishment of which I am Chaplain consists of two principal prisons, and four district ones, viz., Glendairy, the Town Hall Gaol, District Prisons A, C, D, and the Juvenile Reformatory District B.

Glendairy.—This prison has two departments, one for males, the other for females. The former is capable of accommodating 72 males in separate cells, and is kept supplied from the Town Hall Gaol as vacancies occur, the latter is occupied by all females who are sentenced to hard labour, with the exception of six, who are sent to District A prison. In this establishment there is a Chapel in which evening service is held every day during the week, and morning service on Sundays. The Chapel is so divided that males and females attend service without seeing each other. It is also used as a school room, the females being under instruction before evening service, the males after the service.

The behaviour of male convicts, as falling under my observation, has been orderly; and I am glad to be able to report that their demeanour in Chapel, with few exceptions, is satisfactory. I do not here allude to that orderly deportment which the discipline of the prison exacts, but to an anxious attention which I am pleased frequently to observe depicted in their countenances—it is possible that they may be simply moved for the moment, but even this is something gained—it proves that they are capable of being worked on, that though fallen, they are not irretrievably so; of course there are some, as it is to be expected, whose moral susceptibilities seem almost extinct, who are

incorrigible, and remain proof against any appeals that can be made to them. On these, even the punishments inflicted for breaches of prison discipline have no effect, and it has occurred to me, that it would perhaps be attended with a good result if the punishment inflicted by a Visiting Justice, for a breach of prison discipline, were carried out independently of the sentence which the prisoner was undergoing for his primary offence,—that is to say, if a prisoner was sentenced by a Visiting Justice to 14 days' solitary confinement, those 14 days should not count as part of his original sentence—in this way a man by misconduct in prison would be lengthening his imprisonment; and it seems reasonable that this should be so, inasmuch as by good behaviour he may shorten his imprisonment by getting a ticket-of-leave. I am convinced that by such a system as this, an improvement in the behaviour during imprisonment of some of our worst convicts would be compassed. Of the 72 men in this prison, during the past year, 20 of them so misconducted themselves as to necessitate their being placed before a Visiting Justice—of these 20, 4 may be considered incorrigibles, 1 being tried seven times, 2 six times each, and 1 five times. The general conduct of the males in school has been satisfactory to both the school-master and myself, there has been, I am happy to say, only one case of misconduct, occurring in chapel, and one in school, reported on for the whole past year.

Of the 25 males released from Glendairy during the last year, 13 could read on their admission, and made fair progress during their imprisonment—of the 12 who were ignorant on thier admission, 7 were able to read on their release, the remaining 5 made but little progress.

I am sorry not to be able to report favourably of the behaviour of the females, either in chapel or in school. It is only by being continually admonished that the majority are got to preserve that outward decorum which is necessary when engaged in God's service, and there is often such a display of listlessness as to evidence too plainly how little the service is appreciated. In school this conduct is the same –so lazy are they, and so indifferent to getting instruction, that very often they pretend not to be able to read, in order that they may not be drafted into the reading class, where they would sometimes be made to commit to memory a Collect or a few verses of the Bible. The marked difference between the males and females in their behaviour during the chapel and school service may be traced to this :—The males are in separate confinement, and they appreciate the boon of meeting together in one company and joining in one service,—it is a break, so to speak, in the daily routine—it gives them pleasure, and so they are led on to join heartily in the occupation of the hour. With the females, the case is different, they are not all in separate confinement, but generally are locked up 12 or 14 together, and the result is, that far from the meeting together for school or chapel being a boon to them, they are then under a restraint to which they were not subject before, consequently they shirk it whenever they can, and when they are in attendance they do not fail to display the indifference with which they regard it. While at this point I cannot help noting it as my impression that imprisonment at Glendairy has no terrors for the class of women generally committed to it. "Hard labour" for women at Glendairy, at present, simply means making, mending, washing clothes, and cooking—even of these, there is so little to do compared to the number employed (and these are only a small proportion of the total number of prisoners), that it falls very lightly on each, making it more an agreeable pastime than a labour—the large proportion of prisoners have absolutely nothing to do, and are consequently locked up in groups of a dozen or more, amusing themselves in the manner most delightful to them, viz. :—sleeping and gossiping. Under these circumstances, it will be readily admitted, that a Chaplain has little chance of impressing them seriously—in fact there is nothing to sober and predispose them to listen to him. There are also two other points in connection with this prison that I cannot forbear noticing. Lock Hospital—women who refuse to attend that hospital are imprisoned here—this I think very unadvisable, for however much it may be desired to keep such women apart, under existing arrangements they do mix with the other prisoners ; the other point that very young girls—from 8 to 9 years of age—are committed to this prison, where, of course, they meet with very bad companions, their elders in crime, and no doubt in the majority of instances, they leave prison worse than when they entered it. Of the 702 females committed to this prison during the year, 178 could road.

The Town Hall Gaol.—In this establishment are confined persons awaiting further trial, debtors, peace-breakers, prisoners convicted by Magistrates of petty offences, and those convicted at the Assizes by the Chief Judge. There is a Catechist in attendance every morning to instruct the prisoners ; but it is to be regretted that there is no actual school, as amongst the prisoners are many committed with long sentences. I cannot help

remarking that the unfloored shed in which the prisoners are gathered for public worship is little calculated to inspire any, much less those whom it is intended, with that religious awe which should be felt, and that devout demeanour which such a feeling would prompt, when going into the special presence of the Almighty to sue for pardon and supplicate for peace—the temporary seats are so crowded together as to preclude all possibility of the majority kneeling, and the result is that the Apostolic injunction, "let all things be done decently and in order," is anything but observed. It is impossible in the present building, so unfit is it for the purpose in almost every point of view, to teach the prisoners what even their outward demeanour should be, when met together for the public worship of God. If then it be intended that this establishment should be a permanent one, in the interest of the prisoners, I would urge, that some effort be made to furnish them with a more suitable chapel—the careless and indifferent way in which they are necessarily allowed to conduct themselves in the present one must act injuriously on them. Of 1,618 males committed to this prison during the past year, 600 could read.

District A Prison.—In this prison are confined all females awaiting trial, and all who may be committed for simple imprisonment, as well as female debtors. Six female prisoners committed for hard labour are also kept here to perform the necessary work about the prison, pump water, &c. I think it objectionable that this class of prisoners should be confined here at all, but if it be necessary, I think that care should be exercised in the selection of the prisoners for this work,—certainly none should be kept here who have had a previous conviction. There is no provision here for the instruction of the prisoners other than by the Chaplain; but I hardly think any necessary, as the imprisonments generally are of short duration, except in the case of the six hard labour prisoners alluded to above. Of 720 females committed to this prison during the past year, 354 could read.

District C Prison.—At this prison are confined all prisoners convicted by the Magistrates of the district, as well as others who may be transferred from the Town Hall Gaol to relieve the numbers there. There is no provision here for the instruction of the prisoners, except by the Chaplain; this I think is greatly to be regretted, as the prisoners from the district, always remaining at this prison, never get the benefit of any regular instruction, and those transferred from the Town Hall Gaol have occasionally long terms of imprisonment. I think it would be an improvement on the present arrangement and attended with good results, if the prisoners from the district were not committed to this prison, particularly in the case of old offenders, where they are more at home, and, when taken for work without the walls of the prison, have a greater chance of seeing their old associates. Of 145 males committed to this prison during the past year, 34 could read.

District Prison D.—At this prison are confined prisoners transferred from the Town Hall Gaol. Here also is no provision made for the regular instruction of the prisoners, and I would urge that except it be absolutely necessary, it would be as well to avoid sending long-sentenced prisoners to either C or D, until some provision be made for their regular instruction. It is impossible for me, considering the distance of these prisons from the centre of my work, to give them anything like adequate attention. At present I am only able to pay each of them a fortnighly visit.

Juvenile Reformatory B.—To this establishment are committed all boys under 14 years of age, and for their regular daily instruction a schoolmaster is appointed; but there seems to be very little time devoted to school work. The boys are taken out in gangs to work for six hours every day on some neighbouring estate, a feature in the system carried out at this establishment which I think open to grave objection, it reduces the time which may be more profitably spent in their instruction to a minimum, it causes their prison life to approach too nearly to what their ordinary way of living is, both in the matter of occupation, and contact with others, and it deprives their punishment to a very great degree of its deterrent influence. Again, I am of opinion, that the short periods for which the juveniles are imprisoned must operate against the present establishment ever becoming anything of a reformatory. Under a system most favourable to reformation, I submit that it would take a period certainly not less than 12 months to render success at all likely. What benefit then can be expected from imprisonments varying in the majority of cases from 14 to 30 days. Indeed, I believe it probable that the system of committing for short periods, far from exercising a reforming influence, has the opposite effect, and that a boy may leave prison more steeped in vice than when he entered it. It is hardly to be realized, how thorough an education in crime may be carried on in a prison where there is no separate system in existence. And further, these short imprisonments render the instruction imparted totally ineffectual—a boy sent to prison for a month, may during that time be taught to repeat the Lord's

Prayer, as a parrot, but I consider this as an exercise in the way of reformation very questionable, and supposing that he has began to be a little seriously impressed, all this is quite done away with, by the too speedy return to his usual way of life. On the whole, I consider that our juvenile offenders demand a different system of treatment from that which is now being carried out, in which there is apparently nothing to deter or to reform. At present there are rather inducements than otherwise to enter our establishment at B, since the juveniles are in every respect more comfortable than they can be at home, and at the same time allowed free intercourse with their fellow delinquents—thus leaving the place with renewed vigour, and a greater insight into crime from the evil communications of their more corrupt companions. My experience convinces me that the following course would be far more likely to produce good results. I believe that there could be no punishment to boys so deterrent as flogging judiciously administered, with short separate confinement. On a first conviction I would advise a flogging and release. On a second two floggings with seven or more days separate confinement between them. On a third conviction three floggings with the necessary number of days separate confinement between each, this punishment to be followed by removal to a reformatory, for a term of not less than four years. The establishment in which they should be detained during the period of separate confinement should be regarded more as a "House of Correction," than a prison, there should be neither peculiar dress, nor cutting off the hair, nor short allowance of food, but above all things, there should be no communication allowed with each other, and only just so much daily exercise as would be requisite for health. To establish a reformatory for the reception of those juveniles who proved too hardened to be deterred by punishment, must occasion an outlay at first, but I believe it would be a wise one, since we may have ultimately to pay less in the punishment of crime; and I have no doubt that a reformatory, where the inmates were kept for a lengthened period, might be worked as to be self-supporting or nearly so. Objections might be urged to this system, on the plea that parents, to obtain a good training for their children, may connive at their entering on a course of crime in order to get them sent to the reformatory, but I think, the circumstances under which this would be admitted, would offer much inducement to the children themselves. It is not enough for us to punish adult criminals, and use our best efforts for their reformation, we should endeavour to check the growth of a population of juvenile offenders, who, be it remembered, will not only keep up the supply of adult criminals, but also increase that class. Of 305 boys committed during the past year, 15 could read on their admission.

Conclusion.

In conclusion, I must call attention to the very interesting Report of the Chaplain of the prisons; his experience is valuable as more or less he daily visits all the prisons in the island, consequently has more opportunities than others of judging of their defects and requirements. I am glad to find that his conclusions thoroughly bear me out in opinion, that unless the separate system is carried out, our prisons can never be considered a terror to evil doers. The grand object of all prison discipline is the uniting of reformation with punishment, at the same time that the deterring feature of a sentence should predominate, there can be no doubt that the problem is at best a difficult one, as the elements of discipline and instruction, encouragement and repression, require very nice adjustment. The measures adopted for its solution in the prisons of England, as shown by various annual reports, have been steadily worked out and improved upon to the present time; we should be encouraged to do likewise by the immediate erection of proper prisons, and it must be obvious, that with due attention, the same degree of success would follow our exertions here.

(Signed) FREDK. WATTS, *Inspector of Prisons.*

No. 16.

The Earl of Kimberley to Governor Rawson, C.B.

Sir,

Downing Street, November 14, 1873.

I HAVE received your despatch No. 84 of the 25th September,* providing statistical returns of gaols and prisons in Barbados for 1872.

In Mr. Watts' report, inclosed in these returns, I observe that he quotes, as confirming his own experience, a report of the Chaplain of Southwark Prison for 1872, in which the efficacy of shot drill is disputed in the case of separately confined prisoners, and when long continued in the case of others also.

* No. 15.

I observe, with satisfaction, that Mr. Watts' attention is turned to accruing English experience in prison discipline, as well as to past experience, although his observations have led him to a conclusion in some measure at variance with those adopted by Her Majesty's Government.

Shot drill has, however, always been regarded as inferior in efficacy to the tread-wheel or crank, and rather as a makeshift when those instruments were not to be had.

I have to request you to consider whether one of the other two approved methods of penal labour could not be substituted for shot drill, in the cases mentioned by Mr. Watts.

There are one or two minor points of detail in the returns on which I desire to comment:—

Glendiary, No. 18.—Tickets of leave should not be confined to prisoners on first conviction. They are equally applicable to all cases.

Town Hall, No. 4.—It is needless to classify felons and misdemeanants apart, those terms not in fact necessarily implying any greater and less degree of turpitude in the offences of the persons convicted.

Juvenile Prison, No. 10.—I desire to be furnished with a report on the cause of the large number of escapes from this prison.

I have, &c.
(Signed) KIMBERLEY.

No. 17.

Governor Rawson, C.B., to the Earl of Kimberley.—(*Received January* 15, 1874.)

My Lord, *Barbados, December* 27, 1873.

IN my despatches of the 3rd June and 25th September last, I reported that a Joint Committee of the Council and Assembly had been appointed to consider the question of prison accommodation in the island, with reference especially to the objectionable arrangements in the Town Hall Prison and the Female Prison at district "A."

2. I have now the satisfaction of forwarding, for your Lordship's information, copies, in duplicate, of the report of the committee, which contains proposals that will remedy these inconveniences, and a copy of an address from the House of Assembly requesting that I should have estimates prepared for the cost of effecting the suggested improvements. As both Houses were represented in the committee, I trust that, as soon as these can be got ready, the Legislature will make early provision for the execution of the work.

I have, &c.
(Signed) RAWSON W. RAWSON.

Inclosure 1 in No. 17.

Report.

THE Joint Committee of the Council and Assembly appointed to consider and report on his Excellency's message respecting the fitness of the Town Hall as a place of confinement for prisoners, and to inquire generally into the state of prison accommodation throughout the island, and to report what steps should be taken to amend the existing evil, now report:—

They have had before them the report of the Provost Marshal on the prisons of the island, dated 14th April, 1873, which has been laid before the Council and Assembly, with a message from the Governor, and also a despatch from the Secretary of State for the Colonies, written in acknowledgment of the receipt of the Provost Marshal's report, in which despatch Lord Kimberley expresses his satisfaction that a Joint Committee of the Council and Assembly had been appointed to consider the state of the Town Hall Prison.

The committee recommend that measures should be taken with as little delay as possible for relieving the crowded condition of the Town Hall Prison, the evils resulting from which have been forcibly pointed out by Captain Hyde in his report; for although the excessive want of space for the number of prisoners confined there has had no practically injurious effect on their health, leaving it to be inferred that the prison is not

unhealthy, yet it is repugnant to the enlightened views of the period that prisoners should be so congregated, rendering nugatory, as it must, all attempts at a proper classification and an efficient discipline. As the rooms of this prison will not admit of any alteration that would fit them for the reception of that class of prisoners, who now, in the absence of suitable accommodation, are of necessity confined there, such, for instance, as those convicted at the Court of Grand Sessions, and who should be subjected to a more rigid and penal system than those sentenced by magistrates for petty offences to short terms of imprisonment, your committee recommend that one hundred additional cells should be erected at Glendairy, and be constructed with the view of separating the prisoners at night, and adapted to the system and discipline at present carried out at that prison. The committee have inspected Glendairy, and find that the space within the boundary walls affords ample room for effecting this proposal, and relief to this extent would then be afforded the Town Hall Prison. In a short time the Legislature will remove its sittings to the chambers prepared for it in the new buildings, after which the Town Hall will only be used for the holding of the Courts of Justice, and the free ingress of the public of which the Provost Marshal complains will to a great extent be obviated, and with a more thorough ventilation, which the committee deem desirable, and which they think can be effected, this prison may then be allotted to, and rendered fit for, the reception of male debtors, as at present, and prisoners convicted of petty offences, and sentenced by the magistrates, and of those awaiting their trial at the sessions, for which two classes of prisoners the committee are not prepared to recommend that any further accommodation should at present be provided. Your committee have visited and inspected the prison at "A," to ascertain if any and what provision could be made there for the separation of female debtors from prisoners who have been convicted of crime, with whom they have hitherto been confined. Lord Kimberley draws special attention to that portion of Captain Hyde's report that refers to this subject, wherein he states that respectable female debtors are confined at Prison "A," together with short sentenced female prisoners, and that a respectable woman may thus find herself shut up in the same ward with the most abandoned of her sex; his Lordship goes on to state, that it is not justifiable for the Legislature to maintain a law enabling judgment creditors to sue out execution *ca sa* in cases of mere civil debt, when there is not necessarily any ingredient of culpability, if it neglects to provide a decent place of detention for incarcerated debtors, and subjects them to associate with criminals. The predominating views of the committee would lead them to recommend, as the wisest policy, the abolition of imprisonment for debt, in all cases where indebtedness has been unaccompanied with fraud; Lord Kimberley's remarks would rather indicate a concurrence in such policy; this would be the simplest and most ready remedy for the evil complained of, but as public opinion may not be sufficiently matured for the adoption of such a course, your Committee recommend that two rooms which they saw at Prison "A" should be prepared for the detention of female debtors. These rooms have hitherto been of little or no use, and one or both of them may be so arranged as to completely isolate female debtors from criminal prisoners, and give ample accommodation for the highest number hitherto confined for debt at any one time at that prison, the general average being between 6 and 7, the highest on record 13, and there being none at the time of your committee's visit. Your committee cannot but express their surprise, that attention had not previously been drawn to the accommodation these rooms would have afforded for the separation of debtors from criminal prisoners. Your committee are of opinion that the recommendation herein made, with improved ventilation of the cells, will meet the present want of prison accommodation, and will, if carried into operation, admit of the adoption of a more perfect system of prison discipline than can possibly be attempted under present circumstances. As the terms of their instructions require that they should "inquire generally into the state of the prison accommodation throughout the island," they are indisposed to conclude their report without offering some suggestions bearing on the point in relation to the future. Preparations are being made for the construction of a new Lunatic Asylum in a new locality, and the question will arise as to what purpose the present site and buildings can be applied; although this question may not require solution for some time, your committee consider that they will not be exceeding their instructions by adverting to it. The present practice of confining convicted offenders in prisons situated in different parts of the island, where neither the construction of the buildings, the staff of officers, nor other appliances are such as will admit of their isolation, and the enforcement of a discipline calculated to render imprisonment for crime penal is decidedly objectionable, and one that should be remedied whenever an opportunity presents itself for doing so, and this opportunity will present itself when the lunatics are removed from the present asylum, which may then be reconstructed, and converted into a female prison.

Its contiguity to Glendairy will allow of its being placed under the supervision of the Governor of that prison, the buildings used at present for females may then be appropriated for the reception of males undergoing short terms of imprisonment for petty offences under Magisterial sentences; the practice of committing convicted prisoners to out-stations may be discontinued, and those prisons retained only for the detention of prisoners awaiting their trial.

(Signed) FRANCIS GODING, *Chairman.*

Inclosure 2 in No. 17.

The House of Assembly to his Excellency the Governor.

THE House of Assembly have the honour to state, for the information of his Excellency the Governor that, in view of the paragraph in his Excellency's speech at the opening of the session referring to the unfitness of the Town Hall Prison as a place of confinement for prisoners, and to other prisons in the island requiring improvements, a Joint Committee of the Council and Assembly was appointed to investigate the question, and have presented their report thereon, a copy of which the House have the honour to transmit to your Excellency herewith. The report referred to recommends *inter alia* that 100 additional cells should be erected at Glendairy; that arrangements should be made for ventilation in the Town Hall Prison, and two rooms at present useless at Glendairy should be converted into places of confinement for female debtors.

The House of Assembly request that his Excellency will cause an estimate of the cost of carrying out the proposals alluded to in the report forwarded, and cause the same to be laid before the House of Assembly for consideration.

(Signed) AUGUSTUS BRIGGS, *Speaker.*

December 23, 1873.

No. 18.

Governor Rawson, C.B., to the Earl of Kimberley.—(Received January 27.)

My Lord, *Barbados, January* 8, 1874.

I HAVE the honour to acknowledge your Lordship's despatch of the 14th November,* on the subject of the last statistical returns of Gaols and Prisoners in this Island in 1872.

2. I have communicated to Mr. Watts your Lordship's remarks respecting the efficacy of shot-drill, and with reference to the suggestion that either the tread-wheel or crank should be substituted for shot-drill in the cases mentioned by Mr. Watts; I have written to the Governor of British Guiana for information as to the results of the use of the crank in the penal settlement there, and as to the means of employing the motive power to some useful purpose.

3. In Barbados it has not been found practicable to utilize the treadwheel, and the number for which it is adapted is too small to admit of all the prisoners being worked upon it. When the Glendairy Prison is enlarged, fresh means must be found for enforcing disciplinary punishment within its walls.

4. Upon the minor points adverted to in your Lordship's despatch I have to report:—

1st. That the local law limits the issue of tickets of leave to prisoners convicted of a first offence, and my Council advise me that there would be no disposition on the part of the Legislature to extend the privilege further.

2nd. The inclosed return explains the cause of the escapes from the Juvenile Prison. Out of the nine cases in three years, two were only attempts to escape, and six occurred while the boys were employed in agricultutal pursuits in the open fields outside the prison walls; and of the seven who escaped, all but one were retaken, mostly on the same, or following day.

I have, &c.

(Signed) RAWSON W. RAWSON.

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* No. 16.

Inclosure in No. 18.

A RETURN of Juvenile Prisoners who escaped from the Juvenile Asylum during the Years 1870, 1871, and 1872.

Names of Prisoners.	Age.	Date of Escape.	The manner and particulars of Escape.	If again taken; and Date when taken.
Robert Beckles ..	12	Aug. 29, 1870	While employed at Windsor, escaped into a field of cane.	Retaken the same day, August 29.
Jacob Blenman ..	13	Feb. 25, 1871	Escaped over the north-east corner of prison wall.	Retaken the same day, February 25.
Simon Peter Ellis ..	13	Sept. 14, 1871	While employed at Windsor, escaped into a field of cane.	Returned by Sergeant Payne, of "D" Station, on September 15, 1871.
Francis Thorne ..	13	Feb. 5, 1872	While employed at Bulkley, escaped into a field of cane.	Retaken the same day, February 5.
George Thomas ..	13	Mar. 2, 1872	Escaped, while removing rubbish from the prison yard.	Retaken the same time, March 2.
George Thomas ..	13	Mar. 5, 1872	While employed at Bulkley, escaped into a field of cane.	Not taken; said to have left the island.
James Holloway ..	13	May 14, 1872	While employed at Bulkley, escaped into a gully, and from thence into a field of cane.	Retaken, June 27, 1872.
Tommy Clinton ..	13	Oct. 4, 1872	While employed at Weeks, escaped into a gully, and from thence into a field of cane.	Retaken on October 9, 1872.
Birch Ford	13	Dec. 17, 1872	While employed at Bulkley, escaped into a field of cane.	Retaken the same time, December 17.

(Signed) A. SMITH, *Keeper.*

Certified:
(Signed) FREDK. WATTS, *Inspector of Prisons.*
January 9, 1874.

No. 19.

The Earl of Kimberley to Governor Rawson, C.B.

Sir, *Downing Street, February* 14, 1874.

I HAVE received your despatch of the 27th of December,* forwarding a report of a Committee of the Council and Assembly of Barbados on prison accommodation, in which an addition is recommended of 100 cells to Glendairy Prison.

2. I have received this Report with much satisfaction, and have no doubt that you will use your best endeavours to press forward the work with dispatch.

3. With regard to the remarks of the Committee on the abolition of imprisonment for debt, I have to observe that imprisonment for debt has been abolished in England except in certain cases of fraud, and debts under 50*l.*, in which latter case imprisonment not exceeding six weeks may be awarded, and that legislation of a similar kind has been adopted in many colonies, and I have to request you to consider whether the subject should not be brought publicly before the Legislature of Barbados.

4. I have to refer you on this subject to Earl Granville's circular despatch of the 13th of September, 1869, in which was forwarded the Imperial Act of that year for the abolition of imprisonment for debt, and the punishment of fraudulent debtors.

I have, &c.
(Signed) KIMBERLEY.

No. 20.

Governor Rawson, C.B., to the Earl of Carnarvon.—(*Received January* 28.)

My Lord, *Barbados, January* 6, 1875.

I HAVE the honour to forward, in accordance with the instructions of your Lordship's predecessor, separate copies, in duplicate, of the Blue Book Returns relating

* No. 17.

to hospitals, gaols and prisoners, and criminal statistics, for the year 1873, with the Report of the Solicitor-General, acting as Attorney-General, on the latter.*

2. I have not been in a position to forward these sooner, owing to delays connected with the original printing, and also the subsequent reprinting of the criminal statistics, referred to in my despatch of the same date, and further to my inability to procure an earlier report from Mr. Solicitor-General Reeves, who was busily occupied with preparations for the Criminal Sessions when the Tables were placed in his hands.

I have, &c.
(Signed) RAWSON W. RAWSON.

No. 21.

The Earl of Carnarvon to Governor Rawson, C.B.

Sir, *Downing Street, February* 27, 1875.

I HAVE had under my consideration the Returns relating to Crime and Prison Discipline, forwarded in your despatch of the 6th of January.†

2. The Colony of Barbados possesses in Glendairy a prison which is in most respects a model structure; but all the other prisons in the Colony are deficient in every structural and disciplinary requirement; and their state is far from creditable to such a community. Worst of all is the Town Hall Gaol. The various questions connected with this gaol were referred to a Select Committee of the two Houses of Legislature. I have not been informed of the result of their labours. But I trust that they may result in a recommendation that the prison be removed, and a new one on the cellular system constructed in a more convenient situation for the detention of the prisoners who are now lodged at the Town Hall.

3. I observe that Mr. Watts speaks disparagingly of shot-drill as a species of penal labour. I am aware of the objections to be urged against shot-drill; but until the Colony provides for the employment of the prisoners on the tread-wheel, or at the crank, I cannot agree to the abolition of shot-drill, although I should of course assent to a modification of the present regulations, which would admit of the weight of the shot used being adapted more fitly than at present to the strength of the prisoners.

4. I observe, with pleasure, the degree of care which Mr. Watts appears to bestow on the discharge of his duties. I am not aware whether the Legislature would be prepared to sanction his receiving some slight remuneration for his duties as Inspector of Prisons. But, I think, such remuneration might very properly be proposed if the Legislature are likely to agree.

I have, &c.
(Signed) CARNARVON.

No. 22.

Governor Rawson, C.B., to the Earl of Carnarvon.—(Received April 28.)

My Lord, *Barbados, April* 7, 1875.

I HAVE the honour to acknowledge your Lordship's despatch of the 27th February,‡ upon the subject of the defective arrangements in the several minor prisons of this Colony, especially that of the Town Hall Gaol.

2. I have again brought the matter, with a copy of your Lordship's despatch, before the Legislature. The hesitation to take action in the matter of the Town Hall Gaol lies with the Assembly. The Council is ready to make the required change.

3. With reference to a remark in your Lordship's despatch, that you had not been informed of the result of the labours of the Joint Committee of the two Houses of the Legislature, I forwarded copies of the Committee's Report to your Lordship's predecessor on the 27th of December, 1873. I now supply the sequel up to the present date.

4. That Report was presented to the Assembly on the 2nd December. On the following day the Auditor-General, then a Member of that House, gave notice of his intention to introduce a Bill to carry out the recommendations of the Committee. On the

* Not printed. † No. 20. ‡ Above.

23rd an Address was passed, requesting me to cause an estimate of the cost of carrying out the proposals of the Committee to be laid before the House. These were presented on the 24th of March, 1874; and on the 14th April, the Auditor-General introduced a Resolution for a grant of 8,558*l.*, to be applied in enlarging Glendairy Prison, which was read a first time on that day. On the 5th May the Assembly expired; and the whole of the interval was occupied with a protracted contest on the Customs Establishment Bill, then before the House.

5. When the new House met on the 16th June, the Auditor-General was not a Member of it, and the House, as I informed your Lordship in my despatch of the 21st July, "intended to avoid entering upon the consideration of any of those important measures involving expenditure which I had recommended to their notice."

6. I brought the subject prominently before the Legislature in my speech at the opening of the Session. I inclose extracts from it. Nothing, however, was done until the 22nd December, when a motion was made, and carried, to the following effect:—

"Requesting that his Excellency the Governor would furnish the House with a Report from the Superintendent of Public Works, on the feasibility of making an open area around the Bridgetown Gaol, to the extent of about 20 feet, down to the level of the rooms in which prisoners are confined, by excavating the soft marl, thereby enabling the windows for ventilation and light to be open down to the floor level, and causing a healthy atmosphere around the building; and whether the rainfall of the surface of such area can be effectually carried off by wells, by the natural water strata, or if it would be necessary to cover the area with a roof; and if the marl earth composing the soil to be excavated, may be utilized for roads, and for filling in parts of the city suffering from want of drainage. Also a Report of what is requisite for effectually carrying out Moule's Earth System at the Town Hall Prison, to prevent the disgusting evil adverted to in the Grand Jury's reply to the Chief Judge's charge; with an estimate of the cost of the article, and of each work separately."

This information has been furnished.

7. I am assured by my Council that the object of the mover of this resolution was to defeat the project of enlarging Glendairy, but that the assembly does not sympathise with his views. They supported him, however, as the effect would be to retard any change, and the necessary expenditure, against which, from the commencement of the session, they had set their faces.

8. It remains to be seen whether your Lordship's renewed representations, and the reproach which a neglect of them will draw upon the Legislature, will move the Assembly to take the requisite action in this matter. It has been until lately the deplorable condition of the Executive in the present House of Assembly that it has not been represented in that body, and that there has been no independent Member upon whose enlightenment and stability of character the Governor could depend to adopt and carry through any measure which he might recommend. Latterly the Solicitor-General, Mr. Reeves, has taken up my several messages, and generally measures framed for the public benefit; but it requires no ordinary qualifications to force measures through the Assembly with the success which attended the efforts of Mr. W. B. Griffith. I will call the special attention of Mr. Reeves to this subject.

I have, &c.
(Signed) RAWSON W. RAWSON.

Inclosure in No. 22.

Extract from the Governor's Speech at the opening of Session.

MY first duty on this occasion is to call your attention to several important matters which have been before the Legislature in previous Sessions, and which have not reached completion, less, I believe, from any hesitation to adopt the measures necessary to dispose of them, than from a reluctance, or an inability, to give them the time required for their due examination. The present season of meeting affords a most favourable opportunity for taking these questions into early consideration, and of disposing of the main business of the Session before the commencement of the next crop, when the attendance of Members engaged in agricultural pursuits necessarily becomes inconvenient and irregular.

Among these measures I would enumerate:—

1. A decision upon the plans, already submitted to you, for a new Lunatic Asylum, the necessity for which is increasing in proportion to the delay in providing it.

2. A vote for the enlargement of Glendairy Prison, recommended by a Joint Committee of the Council and Assembly.

* * * * *

It will occur to many of you, when looking round this spacious hall, that the colony is bound to keep itself clear from the reproach that, while it has made such ample provision for the convenience of the Legislature and the Public Officers, there should be any hesitation or delay in providing adequately for the humane treatment of the sick and insane among its population, the wholesome accommodation and due punishment of its criminals, and the sufficient relief—provident, but not niggardly—of the destitute and infirm. The inadequacy of existing arrangements in all these respects is brought to my notice almost daily by those who imagine that I have the power, because they believe I have the will, to effect the needful changes. My power is exhausted, and my duty is fulfilled, when I press these questions urgently upon your notice.

No. 23.

Governor Rawson, C.B., to the Earl of Carnarvon.—(*Received May* 13.)

My Lord, *Barbados, April* 28, 1875.

I HAVE the honour to forward the Annual Returns, in duplicate, of Gaols and Prisoners and Criminal Statistics for the year 1874, in anticipation of the Blue Book for that year, together with the Report of the Acting Attorney-General upon them. The Report, founded upon the figures in the Returns, exhibits satisfactory results.

2. I inclose, for consideration, copy of a letter from the Colonial Secretary, explaining his doubts in two matters connected with the form of these Returns. With regard to the first, I had no difficulty in instructing him to append a note, which shows the number discharged for want of prosecution distinguished from those acquitted on trial. The distinction is important, as elucidating the action of the police, the nature of offences and prosecutions, and the administration of justice. A misprint has been detected at the last moment in the note upon this subject.

3. With regard to the second, I think it probable that many officers charged with the preparation of these Returns will share the doubt entertained by Mr. Gore. In the comparative Table No. 5, the third and fourth main divisions speak of "Summary Convictions," and of "Convictions in the Superior Courts," while the fifth speaks of "Persons acquitted." I believe that all three are intended to show the number of persons—

1. Summarily convicted.
2. Convicted in Superior Courts.
3. Acquitted.

The form would admit of no doubt if that language were used, and for the reasons I have stated there would be an advantage in adding a fourth category, viz., of persons discharged for want of prosecution.

I have, &c.
(Signed) RAWSON W. RAWSON.

Inclosure 1 in No. 23.

Gaols and Prisoners.

Statistical Return for the Prison of Glendairy for 1874.

Name and Nature of the Prisons (whether "Common Gaol," "Penitentiary," &c.). Mere "Lock-ups" not to be inserted.	Total number of Persons Committed in 1874.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been Previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily average Number in Prison.	The Number of admissions to Hospital during the year 1874.	The Daily Average on the Sick List.	The Number of Deaths during 1874.
		For Debt.	For safe Custody till Trial, or for want of Security.	For Purposes of Penal Imprisonment.*	Once.	Twice.	Thrice or more.	For five Years or more.	For one Year or more, but less than five Years.	For more than three Months, and less than one Year.	For three Months or less.				
Glendairy Convict Prison for Males and Females, also Common Gaol for Females—															
Males†	..	..	..	..	..	..	..	..	..	..	..	71	..	49	2
Females	845	..	52	793	197	50	56	..	10	45	790	75	..	17	1
Total	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Men	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Women	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Juveniles	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..

Statistical Return for the Prisons of Barbados for 1874.

Name and Nature of the Prisons (whether "Common Gaol," "Penitentiary," &c.). Mere "Lock-ups" not to be inserted.	Total number of Persons Committed in 1874.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been Previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average number in Prison.	The Number of Admissions to Hospital during the year 1874.	The Daily Average on the Sick List.	The Number of Deaths during 1874.
		For Debt.	For safe Custody till Trial, or for want of Security.	For Purposes of Penal Imprisonment.*	Once.	Twice.	Thrice or more.	For five Years or more.	For one Year or more, but less than five Years.	For more than three Months, and less than one Year.	For three Months or less.				
Town Hall—															
Prison for Males ..	1,545	345	311	888	173	63	126	3	39	34	812	144	472	6	7 addition 2 hanged
District A—															
Prison for Females ..	428	134	93	201	65	22	38	..	..	1	200	23	5	..	..
District B—															
Juvenile Prison for Boys.	241	5	49	187	21	6	18	..	6	6	175	27	34	2	..
District C—															
Prison for Males ..	48	..	..	48	8	10	16	..	..	6	42	28	57	2	1
District D—															
Prison for Males. No commitments to this Prison. The prisoners are sick convicts frequently transferred to this establishment from Town Hall Prison, and accounted for in the number of that prison. The statistics included in answers to General Questions..	..	..	..	..	..	..	..	..	..	..	..	21	51	3	..
Total	2,262	484	453	1,324	267	101	198	3	45	47	1,229	243	619	13	8
Men	1,593	345	311	936	181	73	142	3	39	40	854	193	580	11	8
Women	428	134	93	201	65	22	38	..	..	1	200	23	5	..	..
Juveniles	241	5	49	187	21	6	18	..	6	6	175	27	34	2	..

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

† The male prisoners are removed from the Town Hall Prison, and the numbers under the various heads are accounted for in that prison.

Questions.

1. If the prison is on the separate system, is the separation complete? And if not what is the separation enforced by day and night respectively?

2. If not on the separate system, what provision is there for the supervision of the prisoners while in association?

3. How many cells are there; and how many associated wards?

4. Taking the average number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?

5. How are the prisoners classified?

6. Is penal labour—that is, labour by treadmill, crank, or shot-drill in force?

7. If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest.

8. What kind of labour, other than penal labour, is in use?

9. If the prisoners are employed beyond the walks of the gaol state—

(*a.*) On what kind of work they are so employed.

(*b.*) How are they supervised?

(*c.*) How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years?

(*d.*) How the profits of their labour are accounted for?

10. What was the total annual cost of the prison during the year 1874?

11. What was the annual amount of the prisoners' earnings during 1874?

12. What are the number of hours allotted for sleep? And, if sleep is in association, are the dormitories lighted; and how often are they patrolled during the night?

13. What were the number and nature of the punishments inflicted for offences committed by prisoners undergoing imprisonment?

14. Is there, or are there, any Chaplain or Chaplains of any, and what religious persuasions?

15. Are religious services regularly, or otherwise performed for the benefit of the prisoners if any, and if any, what religious persuasion?

16. Are Roman Catholic priests and Dissenting ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?

17. What provision is made for the education of prisoners?

18. On what conditions are remissions of imprisonment granted?

19. Have Coroners' Inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?

20. (1) What was the sanitary state of the prison during the year 1874?
(2) What were the prevailing diseases?

21. What are, shortly, the rules as to diet?

Answers applying to Glendairy.

1. In the male prison there are all separate cells, and the prisoners all sleep apart. In the day they are worked, some on the treadwheel, some at shot drill, and the remainder forming the good conduct gang A. are associated at gang work. In the female prison, a part of the prisoners sleep separately, the others are associated. There is no separate labour during the day.

2. In the male prison by six warders. In the female prison by four matrons and two superintendents.

3. In the male prison there are seventy-two separate cells. In the female prison there are thirty-six separate cells, and six association rooms.

4. Males—each cell has 727 cubic feet, and communicates by a door to a spare room to windward, containing 280 cubic feet. This spare room has a window 4 feet 7 inches high by 3 feet wide.

Females—the single cells contain 857 cubic feet and have two windows 2 feet 2 inches by 1 foot 6 inches, one over the entrance door, and one at the end opposite the entrance door.

5. 1st or good conduct gang A.
2nd or probationary gang B.
3rd or gang C. for prisoners with short sentences.

6. The treadwheel and shot drill are in force in the male prison.

7. In the male prison all prisoners on admission are worked on the treadwheel for the following periods: 1st offenders for three months; 2nd offenders for six months; and third offenders for nine months. They are worked for eight hours, and are a quarter of an hour on the wheel and a quarter of an hour off. They have also an interval of an hour for breakfast; after their period on the treadwheel has expired they are put to shot-drill, until removed to good conduct gang A.

8. In the male prison, baking bread, pumping water, sweeping and cleaning the buildings and yard. In the female prison, washing clothes, making and mending clothes, cooking for the male and female prisoners at Glendairy, Town Hall, and District A. Prisons, also sweeping and cleaning the buildings and yard, and breaking stone.

9. (*a*) The prisoners of gang A. were employed just outside the walls of the prison during the year 1874 in quarrying stone.

(*b*) By three Superintendents.

(*c*) No escape of prisoners while being employed beyond the Gaol has taken place during the last three years.

(*d*) There were no profits of labour.

The Honourable House of Assembly addressed a request to the Governor to issue a Commission to inquire whether and in what manner, the criminal labour of the country can be made partly or wholly remunerative to the island. His Excellency carried out the request of the Honourable House in August last. It is to be hoped that the labours of this Commission will have the desired effect, and that our prisons will be placed on the same footing as those of the mother country, where many of the establishments pay a large portion of the prison expenses out of the earnings of the prisoners employed in various trades and occupations during the period of their imprisonment.

10. 5,939*l.* 0*s.* 7½*d.* These expenses include all the prisons of the island. There is no separate account kept of the expenses of Glendairy. The food for the Town Hall and District A Prisons is prepared at Glendairy, and sent to those prisons daily, consequently form one item of expense, to which the costs of the other island prisons are added, and make the above mentioned amount.

11. There were no earnings.

12. The prison cells are closed at 6 o'clock in the evening, and opened at half-past 6 o'clock in the morning. There is a large lamp kept burning all night both in the male and female prisons opposite the cells. The cells are patrolled not less than three times during the night. An officer is always on duty.

13. The following are the number and nature of the punishments inflicted on persons at Glendairy during the year:—

Males.—Flogging: 1, 7 stripes; 5, 12; 1, 18: 1, 24.
Solitary confinement: 2, 7 days; 3, 14; 2, 28.
Tread-wheel: 1, 7 days; 7, 14; 1, 20; 4, 28.

Females.—Solitary confinement: 1, 2 days; 5, 7; 1, 10; 1, 14.

One prisoner was deprived of good conduct badges. Four were reduced from Gang A to B. There were 556 punishments awarded for minor offences, their nature was principally deprivation of molasses, tea, and bread in the morning, and the carrying of 32-pound shot. There were 26 punishments ordered under the amended rules of October last, namely, placing the prisoners on half-rations for periods from one to seven days.

14. There is a Chaplain, a Clergymen of the Established Church.

15. Religious services are regularly performed by the Chaplain. There is a morning service at 8 A.M., and there is regular afternoon service in the Chapel of the prison at 5 P.M. for males and females. The prison is supplied with bibles, prayer-books, and other suitable books for the use of the prisoners.

16. There are seldom Roman Catholic or Dissenting prisoners, but ministers of these persuasions are allowed free access to prisoners, and would be apprized if any of their persuasion were in prison if a prisoner desired it, but any books which such ministers may wish to supply to convicts must first be submitted to the Inspector of prisons.

17. There is a schoolmaster who assists the chaplain in catechising and instructing the prisoners, and attends the prison every evening.

18. On account of full and regular labour and general good conduct in prison, and when prisoners have undergone two-thirds of their sentences, tickets of leave are granted to first offenders.

19. Coroner's Inquests have been regularly held. There were three deaths during the year. Verdicts—"Natural causes."

20. (*a*) Sanitary condition of the prison good.

(*b*) There were no prevailing diseases.

21. Every prisoner is allowed the following daily rations divided equally into two meals. The same is not given two days in succession, nor more than two days in one week :—

	Lb.	oz.
Yams, plantains, eddoes, or sweet potatoes	4	0
Bread..	1	4
Indian or Guinea corn couco, or boiled rice	4	0
Salt fish	0	2

Two ounces of bread, and a half pint molasses and water are given each convict before going to work in the morning.

(Signed) FREDK. WATTS, *Inspector of Prisons.*

Answers applying to the Town Hall, and to A, B, C, and D Prisons.

1. There is no separate system, the confinement is in associated wards in all the prisons.

2. At the Town Hall Prison there are three warders who supervise the prisoners. At Prison A the prisoners are under the supervision of the matron and police. At the Juvenile Asylum B, the keeper is the supervisor. At C Prison, the keeper supervises and the prison is patrolled by police at night. At D, the keeper is the supervisor, and a police sentinel is placed over the prisoners.

3. At the Town Hall Prison there are six cells and eight associated wards. At A, there are two large associated wards, and six separate cells used for the purpose of prison discipline. At B, two dormitories. At C, there are six dormitories and six cells. At D, there is one associated room 41 feet long, 30 feet wide, and 6 feet 8 inches high, and three separate cells.

4. In the Town Hall Prison 200 cubic feet. At A 519 feet. At B, 628½ feet. At C 371 feet, and at D, 372½ feet.

5. (*a*) Felons sentenced to hard labour.
(*b*) Misdemeanants sentenced to hard labour.
(*c*) Felons not sentenced to hard labour.
(*d*) Misdemeanants sentenced to hard labour.
(*e*) Untried prisoners.
(*f*) Seamen deserters.
(*g*) European soldiers and sailors.
(*h*) Debtors.
(*i*) Prisoners confined for want of sureties.

The deficiencies of the Town Hall Prison, and Rural Houses of Correction render it impossible to enforce proper classification.

6. Shot-drill is enforced at all prisons in which male adults are confined.

7. All hard labour prisoners are subjected to shot-drill during one-third of the period of their sentence up to eighteen months, which is the maximum, notwithstanding the imprisonment should be of longer duration. Those sentenced to a less period than twenty-one days are kept at shot-drill the whole of that period, twenty-one days being the minimum of that description of penal labour. The hours of shot-drill are six daily, from 6 to 9 A.M. and from 1 to 4 P.M.

8. At District A Prison, six female prisoners sentenced to hard labour were kept at this prison for the purpose of pumping water and keeping the yards clean. This system was discontinued by order of his Excellency the Governor, and he directed that only female prisoners for trial, and women in confinement for debt, should be imprisoned at District A Prison. The water is now pumped by six hard labour prisoners sent from Glendairy on four days in the week. The yards are swept by any two prisoners who are willing to do the work, and the sweeping is always completed by 7 o'clock in the morning under the supervision of the sentry.

9. (*a*) At the Town Hall Prison, twelve prisoners are employed daily at Government House, keeping the grounds in order. Thirty-four daily on the pier-head discharging the dredge punts. At Juvenile Asylum B, the boys are employed in agriculture on the neighbouring estates. At C Prison the prisoners are employed in breaking stone, and on the public highways in the parishes of Saint Philip and Saint John. At D, the prisoners are employed breaking stone.

(*b*) By Superintendents at all the prisons.

(*c*) There were no escapes of prisoners at the Town Hall Prison in the years 1871 and 1872, but there were five escapes in 1873, from the labour party employed at Govern-

ment House, but four were recaptured. At the Juvenile Asylum B, there were twelve escapes during the last three years when employed beyond the walls. There were no escapes at the other prisons.

(*d*) There were no actual cash profits of labour except by the Juveniles at B Prison, their earnings for the year 1874 amounted to 42*l.* 8*s.* 1*d.* The money was paid into the Colonial Treasury without deduction.

10. The following are the items of expenditure for all the prisons of the is and during 1874, and show a total of 5,939*l.* 7*s.* 0½*d.* The total expenses for the year 1873 were 6,852*l.* 0*s.* 7½*d.* or 912*l.* 13*s.* 7*d.* greater in 1873 than in 1874.

	£	s.	d.
Salaries..	2,582	12	4
Provisions	2,564	8	7½
Light	17	4	10
Clothing	271	14	0½
Furniture	119	5	11½
Repairs..	105	12	8
Hospital Expenses	39	15	11
Burials..	10	11	8
Stationery	15	8	1½
Miscellaneous	208	9	6½
Expenses attending the deportation of a Convict	4	3	4
	5,939	7	0½

This makes the cost of each prisoner 15*l.* 5*s.* 5*d.* per annum.

11. The only actual money received was for labour performed by the juveniles as shown in reply to No. 9 question, but the estimated value of labour at the Town Hall Prison is as follows:—

	£	s.	d.
12 prisoners working at Government House 306 days each, estimated at 10*d.* per day	153	0	0
34 prisoners working with the dredge 306 days each, estimated at 1*s.* per day..	520	0	0
Breaking 4,624 loads of stone within the walls of the prison at 4*d.* each ..	77	1	4
	750	1	4

12. Prisoners are locked up at 5 o'clock, P.M., and turned out at 5 o'clock A.M. The dormitories are not lighted. They are patrolled hourly during the night, either by warders or police officers on duty.

13. At the Town Hall Prison thirty prisoners were sentenced to be flogged:—7 to receive 7 stripes; 3 to receive 10 stripes; 4 to receive 12 stripes; 1 to receive 14 stripes; 3 to receive 15 stripes; 2 to receive 20 stripes; 2 to receive 24 stripes; 5 to receive 25 stripes; 1 to receive 30 stripes; 2 to receive 39 stripes.

Fifty-five were sentenced to solitary confinement as follows:—5 to 7 days; 5 to 10 days; 17 to 14 days; 6 to 15 days; 4 to 20 days; 6 to 21 days; 12 to 28 days.

Minor punishments: Stopping molasses and water in the morning, 448: placed in separate cells at night, 1380.

Punishments imposed under the new prison regulations of October, 1874: Put on half rations, 181; extra drill, 69; separate cells, 24; total, 274.

District A Prison. Four female prisoners were sentenced to solitary confinement: 1 to 7 days; 1 to 14 days; 1 to 21 days; 1 to 28 days.

Minor punishments: Placed in separate cells at night, 22.

District B. Juvenile Asylum. Birched with rods, 5.

Minor punishments: Half messed for idleness at work, 72.

District C. Prison. Ten prisoners were sentenced to be flogged: 3 to receive 10 stripes; 2 to receive 12 stripes; 1 to receive 15 stripes; 1 to receive 20 stripes; 3 to receive 25 stripes.

Eight prisoners were sentenced to solitary confinement: 4 to 10 days; 4 to 14 days.

Minor punishments: Placed in separate cells at night, 42.

District D. Prison. Four prisoners were sentenced to solitary confinement: 1 to 14 days; 3 to 28 days.

Minor punishments: Stopping dinner fish, 20; placed in separate cells at night, 104.

14. One Chaplain of the Established Church for all the prisons.

15. Religious services are regularly performed. At the Town Hall Prison on Sundays and Wednesdays, a morning service at 7 A.M. by the chaplain. On other mornings of the week, prayers are said regularly by the catechist of the prison. At District A Prison a morning service at 8 o'clock every Friday by the chaplain. At District B. Juvenile Asylum on Wednesday afternoon, a service at 5 o'clock by the chaplain. At District C. Prison on alternate Saturdays, a service at 8 o'clock A.M. by the

chaplain. At District D. Prison on alternate Saturdays a service at 8 o'clock A.M. by chaplain. All the prisoners are well supplied with bibles and prayer-books.

16. Any prisoner of a religious persuasion differing from that of the Established Church may, on request to the Provost Marshal, be visited by a minister of his persuasion at such times as may not interfere with the good order of the prison, the address of such minister to be given to the gaoler and to be communicated by him to the chaplain. Any books which such ministers may wish to supply to the prisoners of their persuasion must first be submitted to the Inspector of Prisons.

17. The keeper is schoolmaster at the Juvenile Asylum to instruct the boys. There is no provision made for the education of the prisoners at the Town Hall, District A, C, and D. prisons.

18. For good conduct one-third of a sentence is remitted, but this only applies to first convictions.

19. Coroner's Inquests have been held on every occasion of a death during the year.

Town Hall: 7 deaths, Verdicts "Natural causes."
Prison A: No deaths.
„ B: No deaths.
„ C: 1 death, Verdict, "Natural causes."
„ D: No deaths.

20. (*a*) The sanitary condition of all the prisons in the island is good.
(*b*) At the Town Hall Prison the prevailing diseases were consumption nd inflammation of the lungs.
At District A Prison, no prevailing diseases.
At B Juvenile Asylum, the prevailing diseases were simple fever, ulcers, and itch.
At District C Prison, sore legs and diarrhœa were the prevailing diseases.
At D Prison, free from disease altogether.

21. Every adult prisoner employed at hard labour is allowed the following daily rations, divided equally into two meals, breakfast and dinner, the former at 10 o'clock, A.M., the latter at 4 o'clock, P.M.

	Lb.	oz.
Yams, plantains, eddoes, or sweet potatoes	4	0
Or bread	1	4
Or Indian or Guinea corn coucou, or boiled rice	3	0
Every adult prisoner not employed at hard labour, for the first ten days, gruel ..	3	pints
At the expiration of ten days, yams, plantains, eddoes, or sweet potatoes	3	0
Or bread	2	0
Salt fish	0	1

Every juvenile prisoner under the age of 12 years is allowed for each meal two-thirds of the full rations given to each adult.

(Signed) FREDK. WATTS, *Inspector of Prisons.*

A RETURN showing the Comparative Number of Prisoners Committed in the Years 1873 and 1874.

Prisons.	Committed in 1873.			Committed in 1874.			Increase.	Decrease.	Total Increase
	Males.	Females.	Total.	Males.	Females.	Total.			
Glendairy	..	535	560	*	845	845	285†	..	..
Town Hall.. ..	1,340	..	1,315	1,545	..	1,545	230	..	..
District A.. ..	..	678	678	..	428	428	..	250†	..
District C	85	..	85	48	..	48	..	37	..
Juveniles	196	..	196	241	..	241	45	..	273
Grand Total ..	1,621	1,213	2,834	1,834	1,273	3,107	560	287	273

* The male prisoners are accounted for in the Town Hall Prison numbers being removed from thence to Glendairy.

† These changes are attributable to the new order as to place of confinement noticed in reply to query No. 8, relating to Town Hall and other Prisons.

Addenda.

Reports of Medical Officers of Prisons.

Dr. Clarke, Town Hall and Glendairy Prisons, states—"The sanitary state of the Town Hall Prison, and the Glendairy Prison, has for the past year been satisfactory, and there has been no prevailing disease. The deaths in the Town Hall have been seven—one of dropsy, two of consumption, two from ulcerated legs, one of inflammation of the lungs, and one of inflammation of the bowels. At the Glendairy Prison amongst the males two deaths have occurred—one of tubercularis, and one from dropsy with disease of the mucus membrane, and amongst the females one from fever. All these may be said to be unavoidable."

Dr. Greenidge, District C. Prison, states—"The Prison appears to be a healthy one, no disease arising within its walls. The chief disorders are sore legs from ill-conditioned health, which usually get well before dismissed. One death occurred during the year 1874."

Dr. Moore, District D Prison, states—"I beg so state that the sanitary condition of District D Prison for the past year has been exceedingly good, and that no special disease has prevailed, the cases which have come under my notice have been chronic and of serious organic disease. I may, perhaps, be allowed to remark that the prisoners which are usually sent to this prison seem to suffer very much after going through a sentence of solitary confinement, and that it is some time before their health is again re-established, although they are usually placed on a liberal allowance of animal food."

Dr. Manning, Juvenile Asylum, states—"The Prison at Boarded Hall for juvenile offenders is situated in a very healthy part of the island, it is a large, well-ventilated stone wall building, and its floor well raised from the earth; the best proof I can give of its being healthy is that I have had medical charge of it since 1843, and only one death has occurred during that period. The diseases are simple fever, catarrhs, bronchitis, ulcers, and, occasionally, sabies."

Lock-ups of the Island.

The twenty-one lock-ups of the island are in good order and repair. The Hole Town Lock-up, which I especially referred to in my last Report as being badly ventilated, damp, and unhealthy, on the representation of the Governor to the Honourable House of Assembly, has recently been repaired, and is now properly ventilated and in a wholesome condition.

Prison Discipline in 1874.

At Glendairy Prison during the year 1874, 8 male prisoners were sentenced to be flogged, 7 to solitary confinement, and 13 to punishment on the treadwheel, and 8 females to solitary confinement. At the Town Hall Prison, 30 male prisoners were sentenced to be flogged, and 55 to solitary confinement. At District A Prison, 4 females were sentenced to solitary confinement. At District B Juvenile Asylum, 5 boys were sentenced to be whipped with rods. At District C Prison, 10 prisoners were sentenced to be flogged, and 8 to solitary confinement. At District D Prison, there was no corporal punishment for the year, but 4 male prisoners were sentenced to solitary confinement, making a total of 53 punished by flogging, 78 to solitary confinement, and 13 to punishment on the treadwheel, or a grand total of 144 prisoners punished by order of the Visiting Justices in all the prisons of the Island. On comparing the punishments for the last two years, I find that in 1874 the floggings were more than in 1873, the former being 53, and the latter 48, but taking the increased number of prisoners committed the floggings were fewer in proportion. Solitary confinements were more, being 78 against 55, and an increase of punishments on the treadwheel, being 13 against 7, or 34 punishments more in 1874 than in 1873, the total in the former year being 144, whilst in the latter year there were 110 punishments. This increase of punishments has chiefly taken place in the Town Hall Prison, and I attribute it to the fact that a larger number of prisoners were committed to this gaol in 1874 than in 1873, the numbers being 1,545 against 1,315, or an increase of 230 prisoners. The Town Hall prisoners are generally a class very debased in character, and the evil of association is calculated to increase the number of offences committed by them. I am of opinion that this prison should at once be abolished, the improvements which have been recently suggested can in no way make it a prison proper as regards space, and it will be a needless outlay of money to attempt alterations when the six small rooms must at all times be crowded with an average of 144 prisoners, huddled together like cattle in a pen; the only remedy is the enlargement of

Glendairy Prison, as I have endeavoured to show under the head "Enlargement of Glendairy Prison." The minor punishments in all the prisons of the island for 1874 were 2,644, whilst in 1873 they were 2,992, showing a decrease of 348. Very salutary additional Rules and Regulations for the Prisons of Glendairy and the Common Gaol of Bridgetown passed the Governor and Council on 20th October, 1874, and in a disciplinary point of view are calculated to strengthen the hands of the officers in charge. These Rules enact, "That, in cases of idleness or negligence in work, insolence or insubordination, quarrelling or fighting with each other, or other improper or disorderly conduct of prisoners, the Governor of Glendairy Prison, with reference to that prison, and the Provost Marshal, with reference to the Common Gaol of Bridgetown, may, should they be of opinion that the offences are not of so grave a nature as to be brought before a Visiting Justice for investigation, summarily punish offenders in one of the following ways:—

"1st. By putting the offender upon half the regulation rations of food, for a period not exceeding seven days. Provided always that no prisoner, while on reduced allowance of food, be set to perform more than half the usual task of exercise, nor shall such punishment be continued beyond two days without the approval of the Surgeon.

"2nd. By compelling the offender to perform extra penal labour, not exceeding one hour in each day, such extra labour not to be continued for more than fourteen days at any one time.

"3rd. By separating offenders from well-conducted prisoners, as completely as may be practicable, both by day and by night, for such periods as may be necessary for maintaining discipline.

"Every punishment inflicted under these additional Rules shall—with a statement of the offence and the written approval of the Surgeon, where necessary, be recorded in a book; and it shall be the duty of the Visiting Justice and of the Inspector of Prisons to examine such minor-punishment book regularly, and to inquire into any case which shall appear to either of them to be irregular or excessive.

These Rules are to be read together with paragraph 28 of the Regulations of January, 1870, and where they conflict with its provisions discretion is left to the Governor of Glendairy Convict Prison and to the Provost Marshal to proceed under either of them."

Under these new Rules the Governor of Glendairy imposed twenty-six punishments, and the Provost Marshal inflicted 264 punishments from October to the end of the year. The summary manner in which they are carried out will, I believe, have a most salutary effect, and in due time there will be a large decrease of prison offences.

Enlargement of Glendairy Prison.

In the Annual Reports which I have submitted for the last four years, I have set forth in detail the imperfect system carried out in all our prisons, one great defect being the way they are scattered all over the island. By constructing additional buildings at Glendairy, and making it the sole gaol, the cost of our prisons would not only be diminished but innumerable advantages would be the result. In carrying out this recommendation by utilizing the prison labour, it could be accomplished at a moderate expense. Amongst the convicts are to be found masons, carpenters, and other tradesmen; these, with the assistance of prisoners as attendants, would be sufficient to erect the prison. Efficient superintendents could be employed at so much per day, and, with the assistance of the Governor of Glendairy to watch the entire work and see after the supplies, the whole might be completed within a reasonable time: 192 additional cells for males, and 23 for females would be a sufficient number to accommodate all the prisoners in the island, that being about the average number confined throughout the year at the Town Hall, Districts A and C prisons. The burning of lime is again being carried on within the prison walls where there are several large kilns. Stone and marl are to be obtained in abundance on the premises, so that the main expenditure would be saved. Lumber would form the chief item of expense. In nearly all the convict prisons of England, the prisoners are constantly employed to erect houses and buildings within the walls; the Annual Reports of these establishments frequently set forth the value of this kind of work. Recently, at one of these prisons, the convicts were employed to build a house for the Assistant Surgeon, and it was found that the amount and character of the work performed not only deserved great credit, but justified the belief that great improvements might be attained. Out of the following elements the subjoined results were obtained:—"Five bricklayers, three of whom were learning the business, and two fair average tradesmen, built 19 rods of front-faced brickwork, cut and set 10 gauged

arches in thirty-seven days, showing average earnings, including eight labourers attending, of 3*s*. 7*d*. per day. Five carpenters, two of whom were learning the business, one having been engaged upon it but for a short time, were employed upon the job, and one a fair tradesmen, but rather old; they trimmed floors, prepared and laid the flooring, skirting, ceiling, joists, roof, battened walls, made angle stairs, doors, sashes, frames, and fixed them, besides other things necessary for the house (three stories high and containing nine rooms) in fifty-six days, showing average earnings of 3*s*. per day." These facts speak for themselves.

This is a subject which at this moment is greatly agitated in England. The London "Times" of the 20th December, 1874, has an article on the question; it is so applicable to ourselves that I venture to give an extract from it. "The attention of those interested in the efficiency of our means of repressing crime has, of course, been attracted to the obstacle presented by the existing condition and distribution of our prison establishments, and has been the subject of frequent discussion by the Social Science Association, followed by representations to the Secretary of State, in which the inefficiency of very many of the County and Borough Prisons for their main purpose, has been strongly and unanimously condemned, and the great waste of public money involved in their maintenance clearly pointed out. Reference to the Judicial Statistics and to the reports of the Inspectors of Prisons entirely corroborates the latter assertion. It appears that there are in England and Wales, exclusive of the 11 Government Prisons devoted to carrying out of sentences of penal servitude, no less than 116 prisons, of which 76 belong to the counties, and 40 to smaller jurisdictions, as cities, boroughs, liberties, &c., &c. Twelve counties in England and 11 in Wales have been so enlightened, and the smaller corporate bodies in these have so entirely sacrified their minor feelings to the interest of the ratepayers and the public, as to have abolished all but one prison, which serves for the whole of each county. Thirteen other counties have gone so far as to maintain only two prisons, of which, in most cases, one is for the county and one for its chief city or borough; but the example of the 23 above referred, among which is Staffordshire (one of the most populous of all our counties and containing many large towns), indicates beyond question that it is perfectly feasible, as a general rule, with few exceptions, to reduce our 116 prisons to one for each county, or say, roughly, by one-half. The effect which such a measure would have on the rates may be imagined, if it is remembered that every prison has its Governor, Matron, Chaplain, Doctor, Clerk, and that, therefore, the highest paid staff of half the prisons would cease to be a charge on the public if the number of prisons was reduced in that proportion, besides saving in all those items the cost of which must increase with the number of establishments."

Opinion on Prison Discipline, &c., &c.

In my former reports I have frequently shown that the association of prisoners is an unmitigated evil, and also pointed out the advantages that would be derived if a comprehensive system of industrial training were adopted. Shot drill has never met my approbation, and in this opinion I am supported by Mr. Spencer, the late Governor of Glendairy, and by Mr. Mapp, the keeper of the Town Hall Prison. These and other matters have recently had the especial attention of a very distinguished prison officer in England, Captain Wilson, Governor of Maidstone Gaol, County of Kent, who has had much experience as Governor of Gloucester County Gaol. He has issued "Some Notes on Prison Discipline," a short review of which has fallen into my hands; he makes some suggestions regarding the treatment of the criminal classes which are well worthy of our consideration. With regard to the question of punishments he holds that shot drill is wholly valueless as a deterrent, while the tread wheel is not looked upon by him with favour, as, even where it is used for grinding corn or pumping water, it is comparatively unproductive. Of all the systems he says he has seen—"None can work in greater harmony and with more success than that adopted in the silent and separate prisons. The advantages are manifold. 1. Prisoners are unable, as by association, to be made worse by their fellow prisoners—this is most important, for, strange as it may appear, it is well known that instances have been recorded where prisoners have, in gaol, plotted a burglary or some deep plan of future thieving expeditions—merely through the facilities they have had of talking or communication. 2. By separation the prisoner, if at all a handy man, may be made available for any kind of industrial work, and in his cell can contribute towards his maintenance by his own industry. 3. The few cases of reports for breaches of prison discipline compared with prisons where criminals are associated or partly so, are a strong argument in favour of the separate gaols. In the latter it is unnecessary to keep so large a staff as where prisoners have to be constantly

watched to prevent talking and irregularities." In cases of repeated assaults and habitual drunkenness he recommends that cumulative sentences should be awarded, and light sentences in first offences for larceny are mistakes. Such sentences should only be given in very exceptional cases, and should not be repeated after one or two convictions. To show how this short sentence system operated he states:—"That during last year in one of our county prisons, 772 persons were in custody for periods not exceeding 7 days, 598 not exceeding 14 days, and 837 not exceeding one month; a total of 2,207 short sentences out of 3,168 commitments, or about 70 per cent., the 7 days averaging 24 per cent.; under 14 days 19 per cent.; and under a month about 27 per cent. The per-centage of long sentenced prisoners—viz., over 3 months, was only about 10 per cent., and that was the general average throughout the country." He gives the instances of the effect of this short sentence system upon re-committals in the cases of 8 prisoners who were re-committed 223 times, 118 for 14 days, 65 times to periods up to a month, 28 times in periods up to 3 months, 6 times in periods up to 6 months, and 6 times in periods up to a year. He says:—"Industrial labour, now so largely adopted in the majority of our best prisons, should consist of all trades that can possibly be introduced, and a Governor should endeavour in carrying out the sentence to make the punishment as severe as possible, but at the same time should not place the labour before the prisoner in a light that would make it distasteful to him hereafter." He urges that labour in a prison should not be made widely different to what it is outside, and better results would be obtained by enforcing recognised labour of a remunerative character. Moreover, the prisoner should not, by going to gaol, be incapacitated on his discharge from performing any skilled work that he may have followed in prison. He says:—"The ends of justice would be satisfactorily met by enabling the prisoner by his labour to defray the expenses incurred in supporting him while in gaol." As to the outcry respecting the competition of prison labour with the outside trades, he says:—"The State payers have as good a right to grumble at the idleness of the criminals, if they are not employed, as the pople whose trades might be affected by prison labour." Regarding the class of men who should be chosen for Warders, he urges the necessity of care in this matter; he adds:—"Some warders have a mistaken idea that the highest merit can only be gained by extreme severity. This should be checked—one of the surest ways to thin our gaols is, not by brutalizing the prisoner, but by exercising over him the sure control of firmness, patience, and justice, and by reforming his character by means of industrial employment, by education, and by the spiritual labours of a wise chaplain."

It will be for the Legislature to consider how far the improvements I have suggested, so obviously desirable, can be carried out. It is abundantly clear that the prison service of the island can be effected at a considerably less cost than it is now, and with increased efficiency; it only requires a beginning, when doubtless the same success would attend our efforts as has been achieved in the prisons of the mother country, and in our sister island of Jamaica.

(Signed) FREDK. WATTS, *Inspector of Prisons.*

Inclosure 2 in No. 23.

Criminal Statistics, 1874.

I.—Offences.

Table showing the Number of Offences reported to the Police or the Magistrates during 1874.

Total Number of Offences reported.	Offences against the Person.	Prædial Larceny.*	Offences† against Property (other than Prædial Larceny).*	Other Offences.
5,190	713	1,360	1,097	2,020

* By "Prædial Larceny" is meant the offence prevalent in the sugar-growing and coolie-importing Colonies, of robbing provision grounds and homesteads. It need not be filled up in Colonies where such crime is not prevalent; and, it being struck out, any other prevalent crime may be substituted—as cattle stealing, arson, &c.

† Include both offences against rights of property and injury to the subjects of property.

II.—Apprehensions and Summonses.

Table showing the Number of Persons brought before the Magistrates' Courts by Arrest, Warrant, or Summons for Offences, and how their Cases were disposed of in the Magistrates' Courts.

	Number Discharged for want of Prosecution by the Party complaining or for want of Evidence.	Number of Cases Dismissed on the Merits.	Number of Persons summarily Convicted.	Number of Persons Committed for Trial in the Superior Courts.
Offences against the person .	249	472	1,658	24
Prædial larceny	361	28	897	5
Offences against property* other than prædial larceny	149	115	702	12
Offences against Master and Servants Acts, including Acts relating to indentured coolies	26	16	349	..
Other offences	197	351	2,505	82
Total number of persons summoned or apprehended	982	882	6,113	123

Note.—Purely Civil cases in which Magistrates exercise jurisdiction are not to be included in this or the following Table.

* Include both offences against rights of property and injury to the subjects of property.

III.—Summary Convictions.

Table showing the Number of Summary Convictions for various Classes of Offences, and the kind of Punishment inflicted.

Punishments.	Total Number of Offences.	Assaults and other Offences against the Person.	Malicious Injuries to Property.	Prædial Larceny.	Offences against Property other than Malicious Injuries to Property or Prædial Larceny.	Offences against Revenue Acts, Highway Acts, Health Acts, and other Acts relating to the Social Economy of the Colony.	Offences against Masters and Servants' Acts, including Acts relating to Indentured Coolies.	Other Offences.
Fine	3,615	1,118	6	356	5	1,215	327	588
Imprisonment, in lieu of fine or surety ..	864	220	4	165	2	371	16	85
Peremptory imprisonment ..	1,042	58	1	376	473	60	3	71
Whipping ..	..	..	..	..	..	..	..	..
Bound over with or without sureties ..	384	252	..	..	..	28	..	104
Total ..	5,904	1,648	11	897	480	1,674	346	848

Note.—Where there has been an appeal from the magistrate's decision the case is to be entered as finally decided, and not necessarily according to the magistrate's original decision.

IV.—Indictments and Informations in the Superior Courts.

Including Courts analogous to the Courts of Quarter Sessions in England, *i. e.*, District Courts, &c.

State how the Cases Tried in the Superior Courts ended.	Total.	Murder other than Wife and Child Murder.	Manslaughter.	Attempt at Murder	Include in the Returns below the Indictments for Attempts and Conspiracies to commit the several Offences.											
					Murder of Wife, Reputed Wife, or Concubine.	Child Murder.	Concealment of Birth.	Abortion.	Rape.	Unnatural Crimes.	Other Offences against the Person.	Malicious Injuries to Property.	Robbery with Violence.	Prædial Larceny.	Other Offences against Property.	Miscellaneous Offences.
Judgment for the Crown .	82	1	2	..	..	..	..	..	..	..	14	22	4	11	23	5
Judgment for the Prisoner	13	1	..	..	..	..	..	..	..	1	2	4	..	..	4	1
Prisoner found Insane ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Case fell through for want of Prosecution, including cases where a Bill was thrown out by Grand Jury	13	..	..	..	..	..	..	..	..	..	1	2	1	4	2	3

V.—Comparative Table.

Comparative Table showing the Number of Offences, Apprehensions, Convictions, and Acquittals for the last Four Years.

	1871.	1872.	1873.	1874.	
The number of offences reported to the police ..	..	7,002	5,666	5,190	
The number of persons apprehended by the police or summoned before the Magistrates	7,300	7,963	9,110	8,056	
The number of summary convictions—					
1. For offences against the person	1,983	1,506	1,817	1,648	5,904
2. For prædial larceny	856	974	939	897	
3. For offences against property other than prædial larceny	498	179	313	480	
4. For other offences	3,250	2,763	3,010	2,879	
The number of convictions in the Superior Courts—					
1. For offences against the person	28	19	36	21	82
2. For prædial larceny	4	15	9	11	
3. For offences against property other than prædial larceny	35	44	32	23	
4. For other offences	5	17	39	27	
The number of persons acquitted—					
*1. In the Inferior Courts	1,313	2,386	2,380	1,864	
2. In the Superior Courts	7	11	11	13	

* Of the number acquitted in the Inferior Courts 982 was the number discharged for want of prosecution by the party complaining, or for want of evidence.

Inclosure 3 in No. 23.

IN reporting upon the Criminal Statistics for 1874, as required by his Excellency the Governor, for the information of the Right Honourable the Secretary for the Colonies, it is satisfactory to me to be able to say that I notice nothing either in the figures or in

the crimes and offences which they record, to which I need direct special attention regard being had to our teeming population and the circumstances of the island.

The totals of convictions in the magisterial courts exercising summary jurisdiction, and of those tried on indictment in the Court of Grand Sessions, are not larger than the statistics of 1873 exhibited. Indeed, the figures are to the advantage of 1874. Nor is there anything in the character of the crimes and offences in 1874 which would substantially modify the general nature and tendency of the Report I had the honour to make last year, under date 29th December, upon the Criminal Statistics of 1873.

(Signed) CONRAD REEVE, *Solicitor-General.*

Chambers, April 23, 1875.

Inclosure 4 in No. 23.

Sir, *Colonial Secretary's Office, March* 20, 1875.

IN submitting the Consolidated Return of Criminal Statistics for 1874, I wish to obtain your Excellency's instructions with regard to the following points:—Ought the number of persons acquitted to be strictly interpreted as meaning only those who have been brought to trial? For instance, only 882 cases were dismissed on the merits, whilst no less than 982 persons were discharged for want of prosecution in the Inferior Courts.

2. Then again, some confusion is caused by the wording of the different tables—in some instances the word "cases" is used, in others "persons." Now, as your Excellency is aware, there may be several persons concerned in one case. I submit, therefore, that the wording of the tables should be made uniform, either cases or persons all through.

I have, &c.

(Signed) A. F. GORE.

His Excellency Governor Rawson, C.B.,
&c. &c. &c.

No. 24.

The Earl of Carnarvon to Governor Rawson, C.B.

Sir, *Downing Street, May* 23, 1875.

I HAVE received your despatch of the 7th of April,* respecting the Town Hall Gaol.

2. The scandal of the Town Hall Gaol seemed in a fair way to be got rid of in February, 1874, when Lord Kimberley expressed in his despatch, No. 10, of the 14th of that month, much satisfaction with the report of a Joint Committee of the Council and Assembly, proposing the addition of 100 cells at Glendairy Prison. It now appears that a resolution for a grant of 8,558*l.*, to be applied to the purpose, was read a first time in the then House of Assembly on the 18th of April, 1874, when some other question intervened, and on the 5th of May the House expired, and was succeeded by one which you report not to have been disposed to resume the subject.

3. I am sorry to find that my predecessor was premature in expressing satisfaction (as he did in his despatch of the 14th February, 1874) with what then appeared to be a near prospect of a real remedy for the state of things existing in the Town Hall Gaol. I greatly lament that in one of the oldest Colonial possessions of the Crown there should still be found an apparent insensibility on such subjects, as to which I am thankful to say that a better feeling prevails in almost all British communities.

4. By the time this reaches you another Assembly will have succeeded that which you reported as unwilling to deal with the question, and I entertain the confident hope that an appeal to their sense of what is right in itself and due to their own credit will effectually secure the reforms that are so much needed.

5. It is an unsatisfactory subject: and Her Majesty's Government cannot continue to repeat recommendations which it has no power to enforce, excepting by interfering with the constitution—a step which I own I should be extremely reluctant to advise. I, therefore, once more leave the responsibility with that body which is invested with the power of effecting the necessary reforms.

6. You will lay this despatch before the Council and Assembly.

I have, &c.

(Signed) CARNARVON.

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* No. 22.

No. 25.

The Earl of Carnarvon to Governor Rawson, C.B.

Sir, *Downing Street, May* 31, 1875.

I HAVE received your despatch of the 28th of April,* inclosing the returns, relating to Crime and Prison Discipline in Barbados in 1874.

2. I conclude that the statements in the tabular return at page BB 1 that 49 is the daily average on the sick list at Glendairy out of 71 must be a misprint for 4·9.

3. The returns relating to the Town Hall Gaol now received show that this prison continues to be a discreditable blot upon the whole prison system of the Colony. this subject I have to refer you to my despatch No. 30, of 23rd inst.

4. Mr. Watts draws attention to the disadvantages arising from the large number of prisons in Barbados, and points out the advantages of enlarging Glendairy and making it the sole prison establishment of the Colony.

5. I concur in these views, but it would still be desirable to keep all places of confinement apart from the Central Gaol Establishment.

6. Without here discussing the views expressed by Mr. Watts in regard to prison labour, I may remind you that I attach importance to the imposition of penal labour in the earlier stages of long sentences and during the whole of short ones.

I have, &c.

(Signed) CARNARVON.

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* No 23.

No. 4.

BRITISH GUIANA.

BRITISH GUIANA.

No. 26.

Governor Longden, C.M.G., to the Earl of Carnarvon.—(*Received July* 15.)

My Lord, *Government House, Georgetown, June* 16, 1874.

I TOOK the earliest opportunities after my assumption of this government to pay a series of visits to the Prisons, the Public Hospital, the Leper Asylum, the Orphan Asylum, the Penal Settlement at Massaruni, and other public institutions.

2. The overcrowded state of the Georgetown Gaol appeared to me to require immediate attention. There were, at the time of my visit, 492 prisoners, of whom 448 were males and 44 females. Of the 448 males 197 only were confined in separate cells, 70 were in the gaol infirmary, and the remaining 181 were huddled together in associated wards.

3. Since the date of my first visit, on the 10th of April, the daily average number of prisoners has been constantly increasing, and reached 589 on the 14th instant. It will, perhaps, convey to your Lordship a more definite idea of the extent to which the prison is overcrowded if I may be allowed to state, in detail, the accommodation in the prison, and the manner in which the prisoners, male and female, were respectively disposed of on the night of the 14th instant, according to a return which I inclose.

4. In the building known as the "Brick Prison" there are 80 cells. Sixty of these are 8 feet long, 4 feet 3 inches wide, and 8 feet high, containing 276 cubic feet of air space. The remaining 20 cells are 7 feet 9 inches long, 4 feet 3 inches wide, and 8 feet 11 inches high, measuring 295 cubic feet each. There were 77 prisoners in these cells, 3 cells being reserved for punishment cells. In the building known as the "Wooden Prison" there are 120 cells on 3 floors. Each cell is 10 feet long, and 4 feet 6 inches wide. Those in the lower story are 9 feet 10 inches high; those on the second are 8 feet 4 inches high; and those on the upper story are 7 feet 8 inches high. The cubical contents of the cells are, therefore, 446, 381, and 349 feet respectively. One prisoner was confined in each of these cells. I have given the measurements in detail, because they conclusively prove that it would be impossible, in this climate, to confine more than one prisoner in each cell. In this way 197 male prisoners were confined in separate cells, 61 prisoners were confined in the hospital, and 3 in the debtors' ward. The remaining 257 male prisoners were confined in associated wards of the following dimensions:—No. 1 Ward, 29 feet long, 9 feet wide, and 9 feet 7 inches high, containing, therefore, 2,501 cubic feet. In this ward there were 21 prisoners, giving to each prisoner 119 cubic feet of air. Wards Nos. 2 and 3 are each 29 feet long, 19 feet 3 inches wide, and 9 feet 7 inches high, and contain 5,349 cubic feet of space. In No. 2 there were 44 prisoners, and in No. 3 42 prisoners, giving them 121 and 127 feet of air respectively. No. 4 Ward, which is 29 feet long, 20 feet wide, and 9 feet 7 inches high, contained 33 prisoners, being at the rate of 169 feet, cubic, to each prisoner. In two rooms in the Brick Prison, each 23 feet 7 inches long, 7 feet 9 inches wide, and 8 feet 11 inches high, containing 1,628 cubic feet of space, there were 26 prisoners—13 in each room—who had, therefore, 125 feet of air to breathe. In three small rooms, on the ground floor, under the gaol hospital, there were 42 prisoners confined. These rooms are only occasionally used. The remaining 49 male prisoners were locked up, loose, in the Brick Prison, where they lay on the floor of the corridors, able to talk not only among themselves, but with the prisoners in the cells, with whom they could converse through the inspection holes in the cell doors. So loud, indeed, is sometimes the talking of the prisoners in the gaol, that I myself heard the noise as I was walking in the public street outside the walls one Sunday evening, and sent to inquire the cause.

5. The female department is in a scarcely less unsatisfactory state. There were 71 female prisoners in gaol on the night of the 14th of June. Of these only 14 were confined by themselves in separate cells; 39 were confined, by threes together, in 13 cells; 5 were in the hospital for females, and the remaining 13 were locked up loose in the

corridors, at liberty, like the men, to talk to each other, or to the female prisoners in the cells.

6. I was informed, on my first visit to the gaol, that the interiors of both the Brick Prison and the Wooden Prison for males were left at night entirely unlighted, and the reason assigned for this was the necessity of leaving prisoners loose in the corridors who might get at and tamper with the lights, there being no turnkey or guard inside either prison at night. I at once gave directions that lights, under proper control, should be kept burning all night in both prisons. The associated wards and rooms were likewise unlighted, and I do not know that any more effectual means of depraving men could be found than that of locking them up by twenties and thirties from sunset to sunrise in small rooms without a light.

7. With a prison so overcrowded the enforcement of rigid discipline would be a difficult task even for the trained officers of English prisons. To the badly trained officers of a West India prison the task becomes impossible, and the inevitable consequence is that imprisonment ceases to be deterrent, and the number of prisoners increases, though I do not doubt that other causes also are in operation which have a tendency to swell the number of prisoners. In connection with this part of the question I inclose Mr. Sheriff Brummell's Annual Report on the Georgetown Gaol, in which that officer, who has great experience, attributes the increase of the committals to the poverty of the Creoles, and their consequent inability to pay fines which, in former years, would have been paid at once. It is, however, manifest that, even if this be admitted to be the case, it must also be admitted that imprisonment has failed to check the commission of petty offences, which are so alarmingly on the increase. The number of prisoners received into Georgetown Gaol in 1873 was 4,765, against 3,083 in 1872, an increase of 53 per cent. The daily average number of prisoners, which was 415 in 1871, and 416 in 1872, rose to 477 in 1873, and has exceeded 500 in the present year.

8. It was easier to perceive the defects in the prison, and the consequences of those defects, than to devise a remedy. The district prisons at New Amsterdam, at Mahaica, at Fellowship, and at Cupoey, were all full and could afford no relief.

9. I therefore paid a visit to the Penal Settlement at Massarūni, but I found that the prisons there were also full, and that it would be absolutely necessary to build a new prison.

10. In this conjuncture I adopted a course for which I must seek your Lordship's approval, on the ground that it was the only one by which I think I can meet the exigency of the case.

11. After consulting the Superintendent of the Settlement, I determined on building an additional wooden ward at Massaruni, capable of containing 100 prisoners. I did not overlook the instructions given in the Earl of Kimberley's despatch to Sir John Scott, No. 403, dated 11th December, 1872, to take steps without delay to establish a well-constructed prison in the immediate neighbourhood of Georgetown. But, for the reasons set forth by Sir John Scott in his despatch No. 9, dated 16th January, 1873, the establishment of a large convict prison near Georgetown would be a matter of much difficulty, and, as the work has not yet been commenced, two years at least would elapse before the prison could be completed. In the meanwhile it is, as I have, I think, sufficiently demonstrated, imperative on the Government to provide additional accommodation at once. It is proposed to build the new ward chiefly by convict labour, and a sum of 10,000 dollars, or 2,083*l.* 6*s.* 8*d.*, was, by my desire, placed on the supplemental estimates for this work.

12. The distance of Massaruni from the capital must always remain, even under the best management, a serious drawback, which can, however, be partly remedied by more frequent communication. Massaruni is now under the management of Mr. Sealy, an officer who has had great experience both in English convict prisons and in the superintendence of the prisons of Trinidad, where he served under me and gave great satisfaction, and I think every confidence may be placed in him for the maintenance of proper discipline. I shall have occasion to refer again to Massaruni in forwarding Mr. Sealy's Report for the year 1873, which has been for some time in the hands of the printer.

13. The removal even of 100 prisoners from Georgetown Gaol will not so reduce the number of prisoners as to allow of separate cells being provided for each prisoner without making great alterations and additions. I hope, however, by the steady infliction of strictly penal labour for the whole period of short imprisonments for offences of a criminal character (not offences under the Labour Laws, Health, or Revenue Acts), to check the increase and, perhaps, reduce the daily average of prisoners. The Court of Policy have, at my request, agreed to a vote of 2,000 dollars for the purchase of a treadwheel and the Combined Court have sanctioned the vote.

14. The infliction of this punishment will, I do not doubt, restrain the number of offenders of this class, and I hope to be able to lay before your Lordship, at an early day, some proposals for diminishing the number of Coolies who are now sent to prison for offences under the Labour Laws.

I have, &c.
(Signed) J. R. LONGDEN.

Inclosure 1 in No. 26.

Sir, *Sheriff's Office, April* 4, 1874.

I HAVE the honour to submit my Annual Report on the Georgetown Gaol and the District Prisons at Mahaica and Fellowship, for 1873.

Georgetown Gaol.—The Georgetown Gaol is a common gaol to which are committed:—

1. All prisoners of both sexes summarily convicted by the Stipendiary Magistrates in the County of Demerara, and in the Essequibo Islands, except male immigrants under sentences for breaches of the Immigration Ordinance, who, so far as there is accommodation for them, are sent to the District Prisons at Mahaica and Fellowship.

2. All prisoners convicted by the Supreme and Inferior Courts of Criminal Justice for terms not exceeding two years.

3. All civil prisoners from the Counties of Demerara and Essequibo.

4. All military prisoners.

5. All female prisoners under sentences of penal servitude and minor sentences.

Prison Buildings.—The buildings in the Georgetown Gaol consist of:—

A brick prison, containing 80 separate cells and 2 rooms.

A prison built of wood, containing 120 separate cells and 5 wards.

A female prison, containing 30 cells.

A debtor's ward.

There are also male and female hospitals, and houses for the keeper and 1st turnkey. The buildings are unfortunately erected upon a limited extent of ground, and are consequently rather crowded together, and they are placed so near the outer fence that they quite overlook the public streets which run under the walls on four sides.

Prison Staff.—The Georgetown Gaol, by Ordinance No. 12 of 1862, is under the superintendence of the Sheriff of the county.

The indoor staff consists of a Resident Keeper, Clerk, Assistant Clerk, Surgeon, 2 Chaplains, 6 Turnkeys, Gate Keeper, Matron, Female Overseer, Hospital Superintendent, Chinese Interpreter and Nurse, Indian Interpreter and Nurse, Messenger; and the outdoor, of a Head Overseer, and 6 Overseers.

During the year, as vacancies have occurred, I have endeavoured to procure a better class of men as turnkeys than those who have been formerly employed, and the difficulty which now exists among respectable persons in finding employment has enabled me to do so to a trifling extent, but the improvement of the prison staffs throughout all the prisons in the Colony has been for a long time a subject under consideration. It has been suggested that a "Prison Corps" might be formed, the members of which should occasionally be transferred from one prison to another, including the Penal Settlement. This arrangement, it is presumed, would prevent the officers getting slack in their duties or too intimate with the prisoners under their charge.

I have recommended the retirement of three officers on the 30th June next, owing to age and infirmity, and have asked for a gratuity of three months' pay for each on quitting the service.

Number of Prisoners.—The number of prisoners received in the Georgetown Gaol in 1873 was 4,765, namely, 3,855 males and 910 females, as compared with 2,521 males and 562 females received in 1872; of these 4,765, 195 had been convicted once before, 44 twice, and 15 thrice. The number summarily convicted by the Stipendiary Magistrates in 1873 amounted to 3,570 males and 894 females, and 285 males and 16 females were referred for trial before the higher Courts; 77 males and 1 female were also sent to the Georgetown Gaol from other prisons, as stated in Return A, appended.

The Returns C and D afford the means of comparing the number and nature of the offences in 1873, with those in 1872, and of ascertaining under what heads the marked excess of last year occurs. This excess, I believe, may to some extent be readily accounted for.

Under the head "breaches of the labour laws," the 973 committals to the Georgetown Gaol in 1873, against 398 in 1872, are mainly owing to the immigrant prisoners from the

East Bank District having been sent to town in 1873, instead of to Mahaica as in 1872, from want of accommodation at the latter prison, and also to the reception in the gaol of the same class of prisoners from the West Coast District, whom in 1872 it was the practice to send to Fellowship, until half that prison was given over to the police as barracks last year, and 32 cells taken away.

The increase in the number of committals for breaches of the peace and assaults, from 413 in 1872 to 1,342 in 1873, may be attributed in a very great degree to the poverty which prevailed last year among both the Creoles and the immigrants from the West India Islands, and the consequent inability of those who were convicted of these offences to pay the fines imposed upon them, and who, in default of paying, went to gaol. As I had occasion to report at the time, no fewer than 34 men and 15 women were committed to prison, between the 1st and 27th of November last, by the Police Magistrate of Georgetown alone, for non-payment of fines of from 1 dollar to 5 dollars—sums which, in former years, would have been paid at once.

There is not any very marked increase in the committals for using indecent and abusive language.

The committals for petty thefts were 918 in 1873, as against 630 in 1872. I have reason to believe this increase arises in same measure from the systematic robberies of sugar and rum by the crews of the droghers which bring the produce of the estates to town. My experience in this respect warrants me in saying that the cargo of nearly every vessel of this class is broached in the course of transit, and some, though perhaps not always a great deal of it, stolen; and I am afraid this kind of depredation is likely to continue as long as Colony craft are allowed to land their crews on arrival in the river, at any hour of the day or night, instead of being compelled to anchor in the stream until boarded and searched by an officer of Customs or police.

The increase of committals for breaches of the revenue laws, from 3 in 1872 to 16 in 1873, may be traced to rather a singular cause. In the former year 1 Coolie and 2 Creoles only were imprisoned for these offences, but in 1873 4 Coolies and 6 Chinese were committed, chiefly for retailing without licences, rum, which they had purchased from the large dealers in Georgetown at such low rates as enabled them to undersell the country shop-keepers.

Owing to the causes already referred to there was a great increase in vagrancy in 1873 as compared with 1872. From the 1st to the 20th November last year 48 persons were committed as vagrants in Georgetown alone, and I believe the excess under the head of "other offences" in the Returns may be attributed to offences of this class.

Fewer prisoners were committed in 1873 than in 1872 for offences against the Mutiny and Militia Acts.

Fewer also were referred for trial to the Supreme Criminal Court during the former year, but there was an increase in the number brought before the Inferior Criminal Court in 1873.

Of the 4,765 prisoners received, 4,227 were committed for three months and under, 106 for more than three months and under one year, and 95 for more than one year and not exceeding two years.

The daily average number of prisoners in the Gaol in 1873 was 477, the highest number was on the 19th of November, when there were 518 males and 45 females, and the lowest number on the 24th of February, namely 364 males and 28 females.

Number, Native Countries, and Offences of Prisoners received into the Gaol in 1873, *under Summary Convictions.*—By Return A, it also appears that of the 3,570 male and 894 female prisoners, the Indian immigrants furnished the largest numbers, viz., 1,388 males and 318 females, and next the Creole population, viz., 1,110 males and 353 females—but taking their relative numbers in the Colony the proportion of prisoners afforded by the immigrants from Barbados is the greatest, namely, 568 males and 195 females—on the other hand the number of immigrants from Madeira committed to prison in the course of the year is remarkably small, only 25 males and 5 females.

The most numerous offences have been breaches of the Labour Laws, viz.: by 693 males and 280 females (chiefly indentured immigrants)—common assaults and breaches of the peace by 1,002 males and 340 females, and petty thefts by 862 men and 56 women.

Employment of Prisoners.—Return B (appended) gives in detail the manner in which the prisoners have been employed in 1873.

It will be seen that they have furnished 82,087 days' labour, of which—

42,689 have been given to the sea defences, &c.
7,788 to public institutions.
28,138 (including 9,530 days by the female prisoners), to the requirements of the prison.
3,472 to the Town Council and other persons.

82,087

No account is kept of the value of this labour, but estimating it at the low rate of a shilling per day per prisoner, it will not be much less than 20,000 dollars—the total annual expenses of the prison being, I believe, about 33,000 dollars.

During the year the Gaol bakery has baked 286,002½ lbs. of bread, which has been distributed as follows, at a cost of under 4½ cents per lb.

	Lbs.
To the Colonial Hospital	124,538¾
Georgetown Gaol	96,315
Alms' House	39,251¾
Orphan Asylum	7,954
Sold to officers of the prison	17,943
Total	286,002½

Besides the productive labour, 14,658 days' labour was applied to shot drill.

I have recently reported that after 10 or 14 days' exercise at this description of hard labour it appears to lose its effect as a punishment, and the number of prisoners so employed has been lately reduced.

I believe arrangements are being made for the introduction of the Crank into the prison.

Escapes.—There were 2 escapes from within the walls of the Georgetown Gaol in 1873, and 13 of prisoners working at the sea defences, and elsewhere outside.

The inquiries into the circumstances attending these escapes outside, go to show that the prisoners working, especially in places covered with brushwood and remote from assistance, are insufficiently guarded; the overseers report that under such circumstances if one of their party starts off—they are quite helpless as regards pursuit, as they cannot leave the rest of the prisoners—to remedy this, it has been proposed that each working party of 10 or more should have two overseers in charge—though such an arrangement would add considerably to the cost of the prison staff.

Sanitary condition of the Georgetown Gaol.—The admissions into the Gaol Hospital during the year were 2,535, and the average daily number in hospital 59—the deaths were 14, chiefly from diseases of the respiratory organs, as shown in Return A.

In 1872 there were only 5 deaths. During the first ten months of the year Dr. Hutson, the Gaol Surgeon, was absent on leave, and his place was filled by Dr. Watkins. I hope to receive the medical report of these Officers in time to attach them to this report.

Religious Instructions.—The Gaol Chaplains have been unremitting in their visits and attention to the prisoners.

Dietary.—The dietary at the Georgetown Gaol as fixed in 1870 has proved, I think, rather low; the same scale was laid down for the penal settlement at the same date, but it has been since altered there twice and increased: perhaps both scales might be revised with advantage, and one uniform dietary fixed for all the prisons in the Colony.

Punishments.—No instances of misconduct on the part of the prisoners occurred in the Gaol during the year, which called for corporal punishment, but 231 males and 13 females were punished by solitary confinement and in the stocks.

Four executions took place within the walls of the prison in 1873.

District Prisons at Mahaica and Fellowship.—These district prisons were established in 1868 for the sole reception of indentured male immigrants convicted for breaches of the Immigration Ordinance.

The prisoners are worked under the provisions of the 166th section of the present Ordinance No. 7 of 1873, which enacts "that the indentured immigrant shall perform in prison a number of tasks equal to the number of days for which he shall have been imprisoned."

Buildings.—The buildings at Mahaica contain 36 cells, and that at Fellowship 64, but one-half of the latter as well as the hospital are now occupied as Police barracks.

Staff.—These prisons are also under the superintendence of the Sheriff of Demerara, and each is in charge of a keeper (a sergeant of police), who also has charge of the police station at the same place as the prison.

There is one overseer at Mahaica and two at Fellowship, and a visiting Surgeon to each Gaol.

Prisoners.—The number of prisoners received at Mahaica in 1873 was 495, and at Fellowship 674; of those committed to Mahaica 46 had been convicted once before, 4 twice before, and 15 thrice and oftener; while of those sent to Fellowship, 63 had been convicted once before, 36 twice before, and 4 thrice and oftener.

All the prisoners were committed for terms varying from 7 days to 2 months, and chiefly in default of payment of the fines imposed upon them.

Native Countries and Offences of Prisoners.—The prisoners committed to the district prisons were chiefly natives of India and a few Chinese; and their offences were principally idleness, and desertion from the estates to which they are indentured.

Employment of Prisoners.—The prisoners at Mahaica and Fellowship are exclusively employed at field work on estates near the prisons, which pay the Colony at the rate of 24 cents per task for every task performed by a prisoner. I believe it will be found that on an average each prisoner does not perform more than half a task a-day; but it must be recollected that nearly all of them have been convicted for not working at all, or at least very little, on the estates to which they have been indentured, yet these prisons, according to the Auditor-General's accounts, are, I understand, nearly self-supporting.

Escapes.—In 1873 there were 13 escapes from the field at Mahaica and 16 at Fellowship. The remarks with reference to the escapes of prisoners sent out from the Georgetown Gaol apply to prisoners at the District Prisons, who are sometimes placed at work in high canes where not more than two or three men can be kept in sight at once by the overseer.

Sanitary State of the District Prisons.—In 1873, 34 prisoners were treated in hospital at Mahaica, and 29 at Fellowship; only one death occurred at the latter, and none at the former prison.

Punishments.—At Mahaica, 19 prisoners, and at Fellowship 32, were punished in the stocks, and by shot drill, for persistent idleness.

I believe the system adopted at the District Prisons is admitted to work satisfactorily; before its introduction there was great difficulty in getting anything like a fair day's work from an idle immigrant.

Reduced food and solitary confinement only made him less physically capable of performing a day's task; now he remains in Gaol until he has completed a certain number of tasks irrespective of the time he may take in doing so. For instance, a man sentenced to 14 days' hard labour, remains until he has performed 14 tasks, whether he takes only 7, or 14, or even 28 days to complete them.

I have, &c.

(Signed) J. BRUMELL, *Sheriff of Demerara.*

The Honourable E. N. Walker,
Government Secretary.

(Return A.)—SHOWING the Number of Prisoners committed to Her Majesty's Gaol, Georgetown, their Native Countries and Offences, the greatest and smallest Number of Prisoners in Gaol in any one day of the year 1873, also the Number of Deaths and Punishments inflicted during the above year.

Countries.	Breaches of the Labour Laws.		Breaches of of the Peace, including Assaults.		Indecent and Abusive Language.		Petty Thefts.		Breaches of the Revenue.		Merchant Shipping Act.	Other offences under Summary Commitments.		Civil Process.		Mutiny and Militia Acts.	Total.		For Trial.			
																			Supreme Court.		Inferior Court.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	Males.	M.	F.	M.	F.	Males.	M.	F.	M.	F.	M.	F.
Calcutta	595	267	256	14	40	17	267	3	4	..	2	123	2	6	1	1	1,294	304	83	3	8	1
Madras	23	12	21	1	3	1	28	..	..	..	..	18	..	1	..	..	94	14	4	..	5	..
China	41	..	10	..	2	..	64	1	6	..	..	18	..	..	..	1	142	1	10	1	2	..
British Guiana ..	19	1	409	206	105	93	298	37	2	1	..	263	15	3	..	11	1,110	353	73	6	17	2
Africa	14	..	26	1	6	2	29	1	1	..	..	28	..	..	..	4	108	4	7	..	1	..
Barbados	1	..	215	110	52	53	138	12	..	..	1	150	20	1	..	10	568	195	39	3	13	..
West Indies and other Islands	..	..	18	6	15	9	27	..	..	..	6	31	2	..	..	10	107	17	7	..	4	..
Madeira	..	..	8	1	2	2	5	2	2	..	..	3	..	4	..	1	25	5	6	..	..	..
America	..	..	4	..	1	..	3	..	..	..	10	2	..	..	..	..	20	..	2	..	..	..
Europe	..	..	35	1	13	..	3	..	..	..	33	16	..	2	..	..	102	1	2	..	2	..
Total	693	280	1,002	340	239	177	862	56	15	1	52	652	39	17	1	38	3,570	894	233	13	52	3

	M.	F.	Total.
Greatest number in any one day of the year, 19th November, 1873 ..	518 ..	45 ..	563
Smallest „ „ „ 24th February, 1873 ..	364 ..	28 ..	392

Table A.—*Continued.*

Deaths during the Year.

19th February,	Ransoo	From fever and pneumonia.
28th „	Dookun	„ „ „
8th March,	Ramoo	„ „ „
31st „	Jeggoora	„ pthisis.
6th June,	Deloah	„ fever and bronchitis.
4th August,	Charles Payne	„ fever and pneumonia.
9th „	John Crawford	„ fever and pthisis.
15th „	Joe Farnum	„ dysentery.
10th September,	Pina	„ fever and pneumonia.
4th October,	Chowhurjah	„ fever and bronchitis.
12th „	Richard Arthur	„ fever and old age.
20th „	George Bridgewater	„ debility.
3rd December,	Francis Holder	„ epilepsy.
6th „	John Douglas	„ fever and pneumonia.

Executions.

17th May		Matterdeen.
23rd August		Charles Hector.
13th December		James Robert Butler.
13th „		Lo Koye.

Punishments.

For breaches of prison discipline—

	Males.	Females.
Stocks	222	13
Solitary confinement..	2	0

RECAPITULATION.

	Males.	Females.
Summarily committed by Magistrates	3,570	894
For trial Supreme Criminal Court	233	13
For trial Inferior „ „	52	3
Mahaica Gaol	495	0
Fellowship Gaol	674	0
From Her Majesty's Penal Settlement	48	0
Remanded by Magistrates	275	22
From Supreme Criminal Court, Berbice	10	0
From Inferior „ „ „	2	0
From Supreme „ „ Essequebo	17	1
Total	5,376	933
	6,309	

March 16, 1874. (Signed) A. F. PILE, *Keeper.*

(Return B.)—SHOWING the Labour performed by Prisoners in Her Majesty's Gaol, Georgetown, from the 1st January to the 31st December, 1873.

	Sea Defences.	Sea Defences, First Class Convicts.	Colonial Hospital.	Police Station.	Orphan Asylum.	Public Buildings.	Alms House.	Bonded Warehouse.	Assembly Rooms.	Race Course.	Town Council.	Military Range.	Transporting Stone.	Shot Drill.	Carpenters.	Coopers.	Masons.	Tin Smiths.	Blacksmiths.	Painters.	Bakery.	Pulverizing Earth.	Provision Store.	Cooks.	Cleaners.	Cleaning Lamps.	Cleaning Prisons.		Making Cloths.		In Gaol Hospital.		Washing Clothes.
	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	M.	F.	M.	F.	M.	F.	F.
January ..	3,539	90	324	93	164	..	..	6	32	..	..	..	..	1,566	193	22	76	..	..	10	108	559	27	107	108	27	119	62	248	232	81	22	355
February ..	3,241	81	312	141	138	..	..	..	24	64	..	..	..	1,353	148	24	43	..	..	62	96	514	24	96	96	24	144	77	174	146	72	24	369
March ..	3,569	136	309	78	144	..	..	..	..	224	..	..	..	644	121	7	43	..	..	79	104	716	26	104	104	26	153	64	151	268	75	15	373
April ..	3,270	190	312	48	154	..	..	..	..	..	..	..	..	701	98	..	30	..	..	86	100	732	25	100	100	25	140	67	170	121	75	25	329
May ..	4,064	182	312	48	260	..	..	..	..	..	..	..	..	1,337	84	23	..	..	..	70	115	711	26	104	104	26	144	84	162	180	78	26	392
June ..	3,764	239	310	75	250	..	..	..	..	..	..	..	..	1,208	74	33	..	..	..	28	100	610	25	100	100	25	124	93	123	375	75	25	428
July ..	3,614	135	324	81	270	..	8	..	..	..	..	..	..	1,469	76	42	..	..	..	50	108	533	27	108	107	27	135	90	138	275	81	27	386
August ..	3,508	64	300	75	250	..	..	..	52	..	..	..	..	1,217	64	60	..	..	..	25	99	635	25	100	100	25	149	103	221	138	75	25	480
September .	3,167	35	312	78	260	..	..	..	..	..	692	..	..	1,211	122	46	..	..	..	..	103	590	26	104	103	26	155	68	181	149	78	26	464
October ..	3,801	52	324	81	270	36	..	..	..	310	315	..	..	556	108	40	..	..	..	54	108	548	27	108	108	27	156	84	172	377	81	38	512
November .	2,861	20	300	75	250	56	..	..	..	20	693	..	14	1,819	75	29	..	..	..	32	100	504	25	100	100	25	149	63	177	303	75	39	453
December .	3,011	56	590	78	260	32	..	..	..	..	750	296	9	1,577	52	39	50	..	..	26	104	551	27	108	104	27	151	101	140	163	78	27	487
Total ..	41,409	1,280	4,029	951	2,670	124	8	6	108	618	2,450	296	23	14,658	1,215	365	242	..	..	522	1,245	7,203	310	1,239	1,234	310	1,719	956	2,057	2,727	924	319	5,028

RECAPITULATION.

	Males.	Females.
Sea defences..	42,689	..
Public institutions	7,788	..
Race course	618	..
Assembly Rooms	108	..
Mechanics	2,344	..
Bakery	1,245	..
Sanitary and other employments	15,019	9,030
Town Council	2,450	..
Military range	296	..
	72,557	
Shot drill	14,658	
Total	87,215	9,030
Grand total	96,245	

March 16, 1874.

A. F. PILE, *Keeper.*

(Return C.)—SHOWING the Number of Prisoners committed to Her Majesty's Gaol, Georgetown, during the Year 1873, also their Native Countries and Offences.

Countries.	Breaches of the Labour Laws.		Breaches of the Peace, including Assaults.		Indecent and Abusive Language.		Petty Thefts.		Breaches of the Revenue.		Merchant Shipping Act.	Other Offences under Summary Commitments.		Civil Process.		Mutiny and Militia Acts.	Total.		For Trial.			
																			Supreme Court.		Inferior Court.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	M.	F.	M.	F.	M.	M.	F.	M.	F.	M.	F.
Calcutta	595	267	256	14	40	17	267	3	4	..	2	123	2	6	1	1	1,294	304	83	3	8	1
Madras	23	12	21	1	3	1	28	..	..	..	..	18	..	1	..	..	94	14	4	..	5	..
China	41	..	10	..	2	..	64	1	6	..	..	18	..	..	..	1	142	1	10	1	2	..
British Guiana ..	19	1	409	206	105	93	298	37	2	1	..	263	15	3	..	11	1,110	353	73	6	17	2
Africa	14	..	26	1	6	2	29	1	1	..	..	28	..	.	..	4	108	4	7	..	1	..
Barbados	1	..	215	110	52	53	138	12	..	..	1	150	20	1	..	10	568	195	39	3	13	..
West India and other islands	..	..	18	6	15	9	27	..	..	..	6	31	2	..	..	10	107	17	7	.	4	..
Madeira	..	..	8	1	2	2	5	2	2	..	..	3	..	4	..	1	25	5	6	..	..	..
America	..	..	4	..	1	..	3	..	..	..	10	2	..	..	..	..	20	..	2	..	..	..
Europe	..	..	35	1	13	..	3	..	..	..	33	16	..	2	..	..	102	1	2	..	2	..
	693	280	1,002	340	239	177	862	177	862	56	52	652	39	17	1	38	3,570	894	233	13	52	3

Males	3,570
Females	894
Total	4,464

	Males.	Females.
Summarily committed by magistrates	3,570	874
For trial at Supreme Criminal Court	233	13
For trial at Inferior Criminal Court	52	2
	3,855	910
	4,765	

A. F. PILE, *Keeper.*

(Return D.)—SHOWING the Number of Prisoners committed to Her Majesty's Gaol, Georgetown, during the Year 1873, also their Native Countries and Offences.

Countries.	Breaches of the Labour Laws.		Breaches of the Peace, including Assaults.		Indecent and Abusive Language.		Petty Thefts.		Breaches of the Revenue.		Merchant Shipping Act.	Other Offences under Summary Commitments		Civil Process.		Mutiny and Militia Acts.	Total.		For Trial. Supreme Court.		For Trial. Inferior Court.	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	M.	F.	M.	F.	M.	M.	F.	M.	F.	M.	F.
Calcutta	202	173	202	19	28	8	214	7	1	..	1	87	1	..	..	5	740	208	69	2	10	1
Madras	2	3	21	..	11	2	14	..	..	..	..	7	1	..	..	..	55	6	7	..	..	..
China	16	..	6	..	2	..	55	..	..	..	1	11	..	..	..	..	91	..	6	..	1	..
British Guiana ..	..	..	274	112	60	83	184	30	2	..	..	182	18	3	..	6	711	243	79	3	8	1
Africa	2	..	20	1	8	1	22	..	..	..	..	19	1	..	..	5	76	3	10	..	..	..
Barbados	..	..	141	48	34	22	62	4	..	..	1	68	6	1	..	13	320	80	49	6	8	..
West India and other islands	..	..	31	2	13	5	31	..	..	..	2	25	..	1	..	19	122	7	12	1	1	..
Madeira	..	..	4	1	1	..	..	..	..	..	..	4	..	6	..	..	15	1	3	..	..	..
America	..	..	6	..	4	..	3	..	..	..	5	2	..	..	..	..	20	..	1	..	..	..
Europe	..	..	25	..	10	..	4	..	..	..	57	2	..	2	..	..	100	..	5	..	2	..
	222	176	230	183	171	121	589	41	3	..	67	407	27	13	..	48	2,250	548	241	12	30	2

Males	2,250
Females	548
Total	2,798

	Males.	Females.
Summarily committed by magistrates	2,250	548
For trial at Supreme Criminal Court	241	12
For trial at Inferior Criminal Court	30	2
	2,521	562
	3,083	

A. F. PILE, *Keeper.*

Inclosure 2 in No. 26.

RETURN of Number of Prisoners confined in the Georgetown Goal on the night of the 14th June, 1874.

Males		518
Females		71
Total		589
Males.		
Number in separate cells in wood prison	120	
„ „ brick prison	77	
„ each of the small rooms in brick prison (13)	26	
.. each of the wards in wood prison:—No. 1, 21; No. 2, 44; No. 3, 42; No. 4, 33	140	
.. in corridors of brick prison	49	
.. „ wood prison	None	
.. confined in three rooms in the hospital below:—No. 1, 10; No. 2, 10; No. 3, 22	42	
.. confined in debtor's ward	3	
„ confined in hospital	61	
		518
Females.		
„ confined in separate cells	14	
„ in association in 13 cells (3 each)	39	
„ in hospital	5	
„ in corridors	13	
		71
Total		589

Officer on night duty from 6 P.M., Joseph A. Blackmoore.

This officer was also on duty during the day.

Forty-two prisoners were punished this morning, by stopping their morning's allowance of bread and sweetened water, for making a noise yesterday evening.

(Signed) A. F. PILE, *Keeper.*

No. 27.

Governor Longden, C.M.G., to the Earl of Carnarvon.—(*Received July* 29.)

My Lord, *Government House, Georgetown, July* 1, 1874.

WITH reference to my despatch of the 16th ultimo,* I have now the honour to forward three printed copies of Mr. Sealy's Report upon the Penal Settlement at Massaruni for the year 1873.

2. Mr. Sealy, who had been previously Superintendent of Prisons in Trinidad, and given satisfaction there, was appointed by the Earl of Kimberley to succeed Captain Twyford as Superintendent of the Penal Settlement at Massaruni, and entered upon his duties on the 30th of October last. His Report shows that he has endeavoured to the utmost of his power to remedy the deficiencies, and improve the discipline of the prison. It is evident, also, from the Report, that there are many improvements still needed; but I trust that it is not too much to hope that a steady prosecution of those pointed out by Mr. Sealy, and of others, which from time to time may appear necessary, will gradually raise this prison to a level, in point of discipline and efficiency, with the convict prisons of the United Kingdom.

3. The evils pointed out by the Earl of Kimberley in his Lordship's despatch to Sir John Scott, of the 11th of December, 1872, chiefly resulted from the absence of efficient inspection, owing to the distance of the Settlement from Georgetown. The want of frequent and efficient inspection may be remedied by the establishment of a steam-tug to ply between Massaruni and Georgetown twice a-week, towing-barges laden with granite quarried at the Settlement. This stone is greatly needed for the service of the Government in the construction of sea-walls, groynes, and sea-defences generally. Some of the owners of large estates bordering on the sea have recently made application to the Government to be supplied with stone for the same purpose. Stones, too, is need for macadamizing the streets of this town. This large demand thus created can only be met if the number of prisoners at Massaruni be increased; but, with the increase of 100, which I have already proposed as a temporary measure, sufficient stone may be

* No. 26.

obtained to warrant the employment of a small steamer. By this means inspection may be made frequently, thoroughly, and without notice. With such inspection the isolation of Massaruni would lose its principal drawback, while retaining all the advantages which originally led to its selection by Sir Henry Light.

4. There is one other measure that I have under consideration, which I think will improve the condition of the prisons generally. It is the re-organization of the prison staff. At present overseers or turnkeys are appointed to each prison. A man appointed to Massaruni remains at Massaruni always, and so at other prisons. It will be seen from the estimates inclosed in my despatch of the 17th ultimo, that the staff of the Georgetown Gaol is wholly insufficient for a prison having 550 to 600 prisoners within its walls; and that I have been compelled to ask for an additional vote in the Supplemental Estimates to pay for more warders. Many of the district prisons are under the charge of the police, who are thereby taken off from their proper duties. At Massaruni, the insufficiency in number of the staff of warders is compensated for by a guard of police, who are under the command of the Inspector-General of Police; and much inconvenience has arisen, both under Mr. Sealy's superintendence, and that of his predecessors, from the conflict of authority thus occasioned; and it is desirable to enlarge the staff of warders under the sole authority of the Superintendent, reserving the police (if at all), as a reserve guard, for night service outside the prison, or to be ready in case of an emergency.

5. As a consequence of these arrangements, and of the want of encouragement held out to the lower grades, the office of turnkey or guard, both in the gaol in town, and at Massaruni, has come to be regarded as a sort of last resource for a man wanting employment; and as a further consequence the service does not attract the best men. I intend, therefore (if your Lordship should approve of it), to propose to the combined Court next year a vote sufficient to cover the cost of re-organizing the prison service entirely, dividing the subordinate officers into the following five grades:—

First Prison Officer.
Second Prison Officer.
Third Prison Officer.
Fourth Prison Officer.
Probationary.

Every man to enter the probationary class for six months, and then move up, if found worthy, by regular promotion. Each class to receive a higher rate of pay than the class below it. I propose also to do away entirely with the distinction between turnkeys and guards, and gate-keepers, and overseers; to employ all the prison officers alternately on all prison duties, assigning a particular class of duties to each grade; and to make it a condition of entering the service that every prison officer shall be liable to serve in any prison, whether in Georgetown, or Massaruni, or Berbice, or elsewhere, and to be removed from one prison to another once a-year by order of the Governor. To this last condition I attach great importance, as it will enable the Governor to change the staff at Massaruni so frequently as to avoid the evils which have resulted in times past from keeping men there as warders, after they had become wearied and discontented, and lost their discipline. With these changes, and with the provision of better accommodation at Massaruni for the prison officers, I think the efficiency of the staff would be much improved.

I have, &c.
(Signed) J. R. LONGDEN.

Inclosure in No. 27.

Her Majesty's Penal Settlement, Massaruni, March 19, 1874.

Sir,

I HAVE the honour to transmit the annual Report of the prison under my charge for the year 1873.

Also to report, for the information of his Excellency, that the necessary alterations and repairs of this prison, suggested by me in my letter dated 15th November, 1873, have been completed, and which are as follows:—

The erection of a "koker" to west of prison ground, plastering the whole of the cells in the "Brick Prison," putting up eight new doors, and door jambs, and bevelling the ventilators and otherwise improving the ventilation of the whole of the cells, putting on new locks on the cell doors of the stone prison, bevelling the cells, lime-washing the cells and passages throughout; converting clothes rooms into cells to give accommodation to four more prisoners, and lathing in the passages above, for the better security of the prison, pointing the outside walls of the Old Prison, and

fitting up the guard range for married officers, and the old hospital for single warders and the police force.

This work has been executed with a due regard to economy.

I have, &c.

(Signed) T. SEALY,

Superintendent of Her Majesty's Penal Settlement.

The Honourable the Government Secretary,
Georgetown.

Her Majesty's Penal Settlement, Massaruni,
February 24, 1874.

Sir,

I have the honour to transmit to your Excellency the Report and Statistical Return which are annually required from the Superintendent of this prison. In doing so, I feel it due to myself to remind your Excellency that I only assumed charge of this Department on the 30th of October last, on the resignation of Captain Twyford, I therefore cannot hope to make this Report so fully in the details of the management of the prison as I would desire, as I have been guided by the records left by my predecessor; I have, however, been compelled to revise thoroughly the whole system in the minor matters of detail.

Convicts in custody, January 1, 1873	178
,, committed during the year	51
,, discharged on ticket of leave	58
,, discharged on expiration of sentence	Nil
Ordinary prisoners committed during the year	35
Died during the year	5
Escaped	1
Lunatics removed	3
Total	331

Discipline Officers.

1 Chief Warder.	1 Infirmary Warder.
2 Principal Warders.	17 Warders.

The conduct of the great majority of the officers, as shown by the records, appears to have been satisfactory, and they have I believe with some exceptions evinced a desire to discharge their duties with diligence.

One warder was suspected of misappropriating Government stores, while employed as dispenser in the prison hospital, who was subsequently dismissed the service, five were dismissed for misconduct, four resigned, and two were allowed to resign through ill health.

The introduction of new rules for the guidance of the officers, in the proper discharge of their various duties is much needed, and will, when introduced, effect a marked improvement in the management and discipline of this prison. I am, however, unable to speak more fully on the subject of discipline officers, having been so short a time associated with them.

The casualties among the warders during the year appear to be excessive: this I think may be accounted for in a great measure by the isolated locality; want of personal comforts, wretched quarters, no system of uniform clothing, and a strong feeling that nobody cares for their deplorable condition; whilst every comfort is lavished upon the convicts who have been kept well supplied with boots, slippers, flannels, clothing, &c., &c., to enable each prisoner to have a daily change, and oftener if necessary. The warders are wholly unprovided for in many respects, their exposure to a variable climate of great heat and heavy rain, with no protection than a suit of serge at their own expense; and no opportunity of going to a town to make necessary purchases. In condemning the present system, I feel bound to suggest some other; of course I can only give an idea of what I think would be preferable towards improving their condition, and make life bearable in this isolated place. The provision of better and more suitable houses for the married officers; the single warders provided with accommodation more in keeping with their position as officers placed over convicts, and supplied with such articles of furniture as may be required, on the principle of a barrack room. The whole staff to be supplied with uniform clothing, caps, boots and capes at the expense of the Colony, except the cloth which should be paid for by the warders by monthly deductions; precisely on the same principle as prison officers in England, where uniform

is desirable. I may mention that I have taken steps for the better accommodation of the single warders, as also for the police guard, who are at present located in the old hospital; the warders occupying the upper floor, and the police guard the ground floor, by which arrangement all officers doing duty at the Settlement, who are unmarried, or whose wives are in town, are obliged to live under one roof.

The general health of the officers has been good, they have been afforded the opportunity of purchasing fresh meat and vegetables, the produce of the farm, without which life would be unbearable.

General Rules and Regulations.

The rules laid down for the management of this prison, and guidance of the officers generally, have been, to the best of my knowledge and belief, adhered to. New rules are, however, much required to suit the present discipline, and when introduced will tend to strengthen the measures adopted for the better government of the prison. I have already called attention to the pressing necessity for a new set of rules and regulations for the guidance of all officers, the want of which is much felt.

Economy.

The expenditure of the prison can only be obtained by a reference to the accounts recorded in the Stewards' Book; which amount to the sum of 20,016 dol. 90 c., and expended as follows:—

	$	c.
Provisions	9,155	76
Tools and appliances	2,657	99
Clothing	2,345	22
Hospital	1,155	25
Contingencies	1,995	35
Farm	2,707	33
Total	20,016	90

out of which amount however the sum of 4,968 dol. 37 c. has been returned into the Treasury, that amount having been realized by the sale of provisions to the officers, &c. The expenditure is a heavy item, but it must be borne in mind that the situation of the prison entails a larger outlay than it would otherwise do, were its situation in the neighbourhood of a town where supplies could be drawn, and thus enable the staff of the establishment to lay in their own provisions, instead of the present system of obtaining them from the Government stores, and paying for the same by stoppages from their monthly pay, by which transaction however the Government realizes a profit of 12 per cent upon all stores supplied to the officers of the Prison. I may mention, that during my tenure of office the expenditure of the prison has been zealously guarded; nothing has been wasted, or used unnecessarily, and abuses have been prevented, and every arrangement made that will tend to reduce the expenses of the Department.

State of the Prison, Buildings, &c.

The prison stills requires extensive repairs, although much has been done, and much remains to be done before it can be said to be in efficient state of repairs and security. These alterations and repairs are being carried out with a due regard to economy; it may be mentioned that the old hospital outside the north gate has been cleansed, and placed in repairs for the accommodation of the single warders of the prison and the police force. The "guard range," when placed in repair and cleansed, will be occupied by married officers. The shed in the north yard, which I found partially finished, and intended for shot drill, I have completed and converted into carpenters' shop, the evil of having a carpenters' shop where six or eight prisoners were engaged outside the fence of a prison, and where materials and tools are left, must be manifest to all. However, the arrangement I have made enables me to concentrate the trades in one yard, and gives an officer to take charge of the yard and gate, instead of leaving prisoners to work in the yard without the supervision of a warder.

The farm building which was much needed, and the cook-house for the hospital, were completed during the year; a building for offices and guard-room was commenced, and the Commissioner's house was papered and painted throughout, all of which work was executed by convict labour.

Escapes and Attempts.

Under this head a large number have to be reported; one prisoner has successfully effected his escape, while thirteen attempts have been made and frustrated.

It is necessary to state that the probabilities of escape are somewhat increased by the peculiar condition of the prison, and the disposal of the working parties. In many cases when an attempt was made, the warder had no means at hand to stop the runaway, he being alone with a party of prisoners working a considerable distance from the prison. A bold escape was effected on the 28th December, by a French refugee, by cutting a two inch greenheart plank of his cell floor, and enlarging the air hole in the stone wall, on which the wooden structure stands, and then reached the boundary fence through which he passed, and so made good his escape to the bush. Of these escapes, I have only to observe that the prison rules are defective on this point; a more deterrent punishment to be administered immediately on their re-capture would have a most beneficial effect; and in addition, to be made to wear light leg irons for six months, instead of, as at present, waiting for instructions for a month or more, during which period the offender is unemployed, and in many cases, after having remained undecided for several weeks, the prisoners have been sent to their work, and so escape punishment for their offence.

Suicides.

One prisoner made an attempt to destroy himself while a patient in hospital, by climbing to a window and throwing himself out, falling a distance of thirty feet into the prison yard; he was picked up insensible and mutilated, and removed to the hospital, and under prompt treatment, partially recovered his senses, but expired two days after the occurrence.

Insanity.

Three convicts have been removed from this prison to Georgetown Gaol for medical observation, with a view to their removal to the lunatic asylum, two of whom have been certified as insane, and one is still under observation. It may be mentioned that one prisoner was removed on the ground of insanity in the year 1871, certified as cured of insanity, but with loss of speech and hearing.

Dietary.

The dietary consists as per form per man for one week:—

	Lbs.	ozs.	Pts.	qts.
Bread	7	10		
Cocoa	0	3½		
Molasses			1	5½
Salt beef	0	7		
Pork	0	1		
Rice	0	12		
Potatoes	2	0		
Plantains	5	0		
Barley	0	4		
Peas	0	0½		
Onions	0	2½		
Cornmeal	0	1½		
Fish	0	12		
Fresh beef	0	7		

There is no reduced scale of diet for idlers and men at "light labour." This is an injustice to the hard-working prisoner, while it encourages the malingerer and skulker. I would strongly press this subject upon the Government, with a view to the introduction of a lower scale of ration for idlers, &c. On the whole it may be said that the diet is ample, and I may add, too much for the lazy, and the prisoners at light labour. It has, at all events, the effect of maintaining the prisoners in robust and excellent health. It may be pointed out here that the convicts under punishment (penal class) are better fed than those at hard labour, inasmuch as they receive daily the following rations: bread 12 ozs., salt beef, cooked, 2 ozs., cornmeal 4 ozs., molasses ½ gill, 1 pint of soup, containing barley 2 ozs., onions ½ oz., and thickened with stale bread and bread fruit, and 1 lb. of potatoes or yams.

There is no approved scale of diet for the hospital. I submit that the dietary of the prison hospital should receive the sanction and approval of the Government, as well as the diet scale for the working population, and a printed form of which should be hung up for the guidance of all.

Employment of Prisoners.

The prisoners have been employed continually during the past year on the work in progress for the general improvement of the prison and lands, and in the main are as follows:—Quarrying stone, breaking metal for the Civil Engineer's Department, felling timber, cutting shingles, making roads, cultivating vegetables for prison use, shoemaking, tailoring, blacksmiths and tinsmith work, the whole of the repairs and alterations of the prison and officers' quarters, keeping the land about the Leper huts at Kaow Island clean and in good order; such are the works upon which the prisoners have been employed. In addition to the above detail of labour, an average of 15 prisoners have been employed daily as boatmen, cleaners, cooks, bakers, hospital orderlies, and yardmen.

The extent to which the stone bas been quarried here, according to the weight taken by the Colonial Civil Engineers Department, has been 2,842 tons, and about 130 tons of rubble stone have been supplied for various purposes in Georgetown, besides large quantities of metal, which have been used in road-making in and about the prison lands.

There are two other points which have to be noted under this head; first, the task work as performed here. On my assuming charge I found that the task work had existence, except in the quarry, in drilling holes for blasting, which was performed as follows:—

A task consisted of drilling 14 feet per day for two men, who required to be supplied with sharp drills every 8 or 10 minutes, and every succeeding drill to be smaller in the bore. This was done at a greater outlay for material in tempering and sharpening; it may be stated that when five sets of drillers were at work, as many as 115 drills passed through the fire in one day. This waste of material and time was too apparent to be overlooked; I at once changed the system of drilling with the favourable result of reducing the number of drills tempered from 115 to 69 in one day, thus affecting a considerable saving in labour, coals, and steel.

2. I must beg to point out also, that in consequence of there being no fixed time to commence labour in the morning, as the prisoners were premitted to bathe and wash their own clothes before commencing to work, and finding that little or no work was done after 4·30 P.M., I was induced to re-arrange the bell scale, and alter the hours of labour.

The following will show the old bell scale, and the hours set apart for labour, as also the system as at present pursued:—

Old System.			New System.		
	A. M.	A. M.		A. M.	
Prisoners to rise	4 30 to	5 25	First bell	5 0	
Morning meal	5 24	5 55	Officers assemble	5 15	
Prayers and muster	6 0	6 20	Unlock and breakfast	5 25	
Turn out to labour	6 20	..	Officers to breakfast	5 45	
Midday meal	10 30	11 30	Ditto, recall	6 15	
		P. M.	Prisoners to chapel	6 20	
Turn out to labour	11 30	5 30	Turn out to labour	6 50	
	P. M.		Cease work for dinner	11 40	
Cease work and bathe	5 30	6 0		P. M.	P. M.
Supper and lock up	6 0	..	Turn out for labour	1 0	
			Cease work for the day	5 0	
			Bathe, supper, and lock up	5 0 to	6 0

With reference to the foregoing detail of the hours of labour, I have to remark, that although the hours of actual labour are less than in the old scale, the prisoners are kept continually at their work during the whole of that period, and I am of opinion that nine hours continuous work, exclusive of one hour for dinner, in a tropical climate, is a heavy tax even upon the energies of the free population, and it applies with greater force upon convicts who are kept at labour for six days in each week. There can be no question that the industry now obtained is the effect of a different system in the hours of labour, and much advantage has resulted from its adoption.

The mark system as laid down by the Board of Prisons on the 9th April, 1872, has not been efficiently carried out in this prison, to which I have already called attention, it may be stated in explanation of the foregoing remark, that upon the reception of every convict into this prison, his time was calculated from one year after conviction, and reduced to marks, the convict was then informed on his card that he would be entitled to his ticket-of-leave on a certain date, thus presuming that he would earn eight marks per diem during his imprisonment, and eight marks per diem have been invariably accorded

to each and every convict, without any regard to the amount of work performed, which should be the positive test, and only in cases of large forfeitures of marks for misconduct, has the mark system operated upon the convicts, and no record has been kept except in a small red book in the care of the warder in charge of the party. However on the 1st January the mark system will come fully into operation, by which each convict's remission of sentence will be made to depend upon his good conduct and industry.

The following return will shew the amount of work performed in the quarries, and the value of the stone and rubble for the use of the Government:—

(A.)—Annual Return of Labour and Summary of Earnings.

Where Employed.	Description of Work.	No. of Days.	No. of Men.	Average per Man per Day.	Amount.	Whole Stone and Rubble.	Shingles.
				s.	£ *s.* *d.*	£ *s.* *d.*	£ *s.* *d.*
No. 1 Party	Quarry	311	15,078	1	753 18 0		
2	Forest	311	2,156	1	107 16 0		
3	Carpenters	311	37,313	2	373 6 0		
4	Prison orderlies	311	1,386	1	69 6 0		
5	Washers	311	1,041	1	52 1 0		
6	Blacksmith and tinsmith	311	1,478	2	147 16 0		
7	Masons	311	2,322	2	232 4 0	619 3 4	25 0 0
8	Sewerage	311	2,516	1	125 16 0		
9	Store, and cooks, and baker	311	2,187	1	109 7 0		
10	Tailors and shoemakers	311	3,307	1	165 7 0		
11	Hospital nurses	311	1,004	1	50 4 0		
12	Provision grounds	311	4,280	1	214 0 0		
					2,401 1 0	619 3 4	25 0 0

Farm and Provision Ground.

Farming, and the cultivating of vegetables have progressed favourably during the past year, the produce of the former may be estimated to have realized a sum of 603*l.* 9s. 5d., by the sale of fresh beef, mutton, and milk to the Officers of the Department, including the supply to the prisoners, and Leper Establishment at Kaow Island, the latter requiring both milk and fresh meat daily. This I venture to think may be regarded as a favourable result of the introduction of farming operations at the Settlement; and a decided improvement upon the old system of sending fresh meat from town, at a considerable loss and inconvenience. It may here be stated that the sum of 377*l.* 12s. 3d. has been expended in the purchase of cattle during the past year. The live stock on hand on the 31st December, 1873, was as follows:—

1 bull, 22 cows, 28 calves, 18 sheep, 29 goats, 11 fowls, 2 mules, 2 donkeys.

And from the cows, sheep, and goats, 3 or 4 are killed weekly.

A large quantity of paragrass has been brought from Kaow Island and planted in rear of the prison without the boundary fence, which in time will afford a good supply of grass so much needed for the young cattle, instead of grain and oil-cake.

The deaths among the cattle during the year have been as follows:—

8 oxen, 7 cows, 8 calves, 2 sheep, 7 goats, 17 kids.

I am unable to account for their loss, except that some of the animals sent up were so poor, that they could not recover, and the change of pasturage. The purchase of a few pigs will, I feel sure, prove advantageous to the interest of the farm, as a source of profit, inasmuch as their keep will cost little or nothing.

The provision ground has yielded a good return, the sweet potatoes, together with ordinary vegetables for prison use were all very good, the plantain crop justifies Captain Twyford's opinion, that the provision ground will give plantains in sufficient quantity to render any further supply from town unnecessary, the observation has been borne out, as the yield of plantains has been very good, but in sufficient quantities to meet all the demands; the crop of sweet potatoes has exceeded all expectations, and the amount realized for potatoes alone was 85*l.* 2s. 4½d., including the value of those for prison use. The total value of the vegetables produced in the prison grounds may be estimated at 136*l.* 14s. 2d. It may be mentioned that large quantities of sweet potatoes were sent to town for the use of other institutions, as they could not be disposed of here, at the same time plantains were sent up for prison use, which could only be obtained in town with considerable difficulty, and loss in transit, instead of using the potatoes in lieu of plantains, and leaving the prison produce to supply plantains for the use of the Hospital, Kaow Island, &c., by which arrangement a great saving would have been the result.

The prison farm and the provision ground absorb the labour of 15 convicts of a class unfit for the more laborious work in the quarry; there are at present 35 acres of pasture

land (very poor), 5½ acres of plantains, 5 acres of sweet potatoes, 1 acre of yams and cassava, and ¼ acre comprising various kinds of vegetables.

The manner in which these and other works have been executed, has been favourably remarked upon by competent observers; it is contemplated to reclaim and enclose four acres more for the cultivation of plantains.

The following table marked B will serve to show the farm, and provision account, for the past year, the animals now on the farm, the profit and loss:—

(B.)—Farm Account from January 1 to December 31, 1873.

Receipts.

		£	s.	d.	£	s.	d.
No. 1.—Sales for cash to the public or prison officers:—							
7,143	lbs. beef	178	11	6			
1,939⅝	lbs. mutton	80	16	4			
13	fowls	1	14	8			
56	hides	21	11	5			
13,864	pints of milk	110	16	0			
94	eggs	0	6	5			
3	pairs of horns	0	1	6			
					393	17	10
No. 2.—Supplies to prison—							
6,361	lbs. beef	159	0	6			
755	lbs. mutton	31	9	8			
41	fowls	5	9	4			
3,521	pints of milk	43	15	3			
					239	14	9
No. 3.—Ground provisions—							
34	barrels and 17,984½ lbs. potatoes	85	2	4½			
2,185	lbs. tannias	9	2	1			
589	lbs. cassava	2	9	1			
938½	lbs. yams	3	18	2½			
3,505	lbs. pumpkins	7	6	0½			
4,224	lbs. plantains	13	8	8			
300	lbs. onions	1	15	0			
20	lbs. Cayenne pepper	0	18	1			
297½	lbs. Cassava starch	3	14	4½			
147¼	lbs. melons	0	6	2			
21¼	lbs. tomatoes	0	3	7½			
333	lbs. pease	1	17	0			
50	limes	0	6	0			
74	gallons corn	2	10	5			
93	lbs. sorrell	0	3	10½			
38½	lbs. ochroes	0	12	10			
	Peppers	1	17	0½			
	Sundries	1	8	3½			
					136	19	2
	Total				770	11	9

Payments.

		£	s.	d.	£	s.	d.
No. 1.—Live stock received from Government or purchased—							
15	oxen	125	0	0			
24	cows	200	0	0			
57	goats	45	8	6			
70	fowl	7	3	9			
					377	12	3
No. 2.—Mule and cattle feed—							
	Grain	70	7	7			
	Corn	38	14	8			
	Oil meal	51	0	10			
					160	3	1
No. 3.—Profit					232	16	5
	Total				770	11	9

Farm Account Current.

Gain by Births.	£	s.	d.	*Loss by Deaths.*	£	s.	d.
27 steers	112	10	0	8 oxen	60	0	0
31 lambs	14	0	6	7 cows	52	10	0
46 kids	9	11	8	8 calves	39	11	8
9 chickens	0	3	9	11 sheep	13	15	0
				7 goats	3	10	0
				17 kids	3	10	10
				14 fowl	1	15	8
Total	136	5	11	Total	174	13	2

ABSTRACT.

Receipts.	£	s.	d.	*Payments.*	£	s.	d.
Sales to officers, public and prison supplies	770	11	9	Valuation of stock, December 31, 1872 .	396	12	8
Valuation of stock taken over on December 31, 1873	321	11	10	Stock received or purchased	377	12	3
				Payments and charges	160	3	1
				Profit	157	14	7
Total	1,092	2	7	Total	1,092	2	7

STOCK ACTUALLY ON HAND, AS REPRESENTED BY VALUATION AT STOCK-TAKING ON DECEMBER 31, 1873.

Bulls	1
Cows	22
Steers and young calves	28
Sheep	8
Lambs	9
Goats	9
Kids	20
Fowls	11

General Remarks.

It is hoped that with energy, and a knowledge of the requirements of a strict system, the prison may be brought to a good state of discipline; but it must be maintained under great disadvantages, on account of the extremely defective condition of the prison building; which I believe has been condemned, but is still unavoidably used. It may however be stated, that many of the defects are in a fair way of being remedied, and the condition of the cells improved by the admission of more light and air, and last, though not least, the security of the prison has received due attention, which I feel bound to state has been lost sight of, in the various alterations made of late years.

The prison may be stated to afford accommodation for 198 prisoners on the separate system, and about 20 in the hospital ward in association, the cells are not lighted by night, but lights are hung in the passages. The whole system of lighting the prison cost about 228 dollars per annum, this large outlay has been considerably reduced by a reduction in the number of lights, and better supervision over the oil.

The duties of "guard" are performed by the police force, which consists of 1 sergeant, 1 corporal, and 10 constables; these duties are comparatively light, inasmuch as they are on duty 6 hours, and off 18 hours out of 24, while the warders of the prison are on duty 12½ hours out of 24. I have no power over this force, and they give a great deal of trouble through having so much leisure time on their hands; if quarters could be provided, I would press for the formation of a "Civil Guard" which I have under my own control; and whose duties could be regulated according to circumstances. I have been obliged to resort to an additional sentry by day to prevent the convicts running away, I could only do so by reducing the number of sentries during the night, as I have no power to compel them to perform more than 6 hours duty in one day of 24 hours.

Manufacturing Department.

Tailoring.—The work done by prisoners engaged in this department fully meets the requirements of the prison; and consisted principally in making the following articles, viz.:—Uniforms for officers, prison shirts, trowsers, flannels, canvas hammocks, belts, slippers, towels, and prison linen, &c., and the repairs of all prisoners' clothing and bedding, which amounts on an average to about 300 pieces weekly.

Shoemaking.—The class employed as shoemakers repair the whole of the boots and shoes required for the use of the prisoners, and did a considerable amount of work for the officers of the establishment and their families, which work was paid for by them.

Washers.—The whole of the washing was done by a party of prisoners (3) under the superintendence of a warder at the river, and the drying was done in the prison yard, where ropes and pullies were required for hanging the clothes upon. This appeared to me objectionable, and the drying of the clothes was therefore removed to the "Logie" near the river,

The different articles of clothing, bedding, and prison linen, &c., washed, dried and folded, amounted to about 1,525 pieces weekly. This is a high figure; it may, however, be stated that each convict has four suits of clothes, consisting of flannel shirts, trowsers, and under flannel, and all prisoners are allowed a change of clothing daily, or oftener if required.

Bakers.—The party of prisoners employed in the bakehouse (2) make the whole of the bread required for the officers and prisoners throughout the establishment. The weekly average quantity baked amounted to 1,442 lbs.

Cooks.—The whole of the cooking, &c., was done by prisoners, who, like the bakers, are not under the supervision of a warder; three convicts are employed in the prison kitchen, and two in the hospital kitchen. The present arrangement in this department is very defective, and entails a large consumption of wood and labour; the present two estate coppers, built up six feet in masonry, which can only be reached by a flight of steps, I respectfully condemn, and recommend that four smaller coppers or boilers be supplied in their place, and properly fitted up over a furnace on the kitchen floor.

The following return will show the number of offences and punishments during the year 1873:—

C.—Number of Offences and Punishments during the Year 1873.

	Number of Prisoners Punished and Admonished.	Number of Prisoners not Punished or Admonished.	Average Number of Offences punished per Month.	Nature of Imprisonment.											Total.
				Whipping.	Solitary Confinement, Bread and Water.	Penal Class.	Reduction of Class.	Stocks.	Shot Drill.	Admonished.	Loss of Marks.	Crank.	Forfeiture of Gratuity.	Pay out of Gratuity, Damage done to Clothing, &c.	
January ..	18	160													
February ..	19	162													
March	15	166													
April	19	158													
May	28	139													
June	30	137													
July	34	124	28	12	150	13	31	9	..	76	20	28	4	2	345
August	19	141													
September ..	16	144													
October . ..	28	132													
November ..	59	109													
December ..	60	108													

The latter part of the year is marked by a large increase in the number of punishments inflicted, as compared with previous months. This may be accounted for by the alteration in the system of discipline, on my assuming charge, which prisoners as a rule resist, together with the lax state of affairs, which demanded all my energies to rectify, and the change, although brought about at the expense of punishments, may be calculated to produce more favourable results than those which have attended past exertions. In carrying out the rules of this prison with regard to punishments, I decline to make use of shot drill or stocks, which instruments of punishment have been long regarded in Convict Prisons as things of the past, and have ceased to be deterrent in prison crimes.

I have had recourse to that punishment which is known to be effective, the punishment of solitary confinement on bread and water, and enforced idleness. I have also resorted to a forfeiture of marks and gratuities for misconduct, and I am of opinion that all prisoners misconducting themselves, or under punishment, or not executing their work or task to the satisfaction of the Superintendent, should forfeit all claim to the gratuities; and any prisoner who attempts to escape, or who shall be guilty of any act of violence, or who shall be deemed incorrigible, should be liable at the recommendation of the Superintendent, to forfeit any gratuity which may have been previously placed to his credit. Before dismissing the subject of punishment, I beg to be permitted to call attention to the diet allowed to convicts undergoing any term of punishment in the penal class. On reference to the general diet table, it will be seen that prisoners while undergoing punishment in the penal class are better fed than those who are at hard labour, and, inasmuch as no work can be furnished to those prisoners without considerably interfering with the discipline of the prison, a term in the penal class is rather solicited than regarded as a deterrent.

Kaow Island Leper Asylum.

This department is more properly under the immediate charge of the medical officer who visits this establishment daily. I had no knowledge of its existence until I reached

the settlement, and I may state that my authority over that department is merely nominal, inasmuch as I have no control over the subordinate officers, in dealing with them for offences against good order and discipline.

The expenses of the establishment for the year have been as follows:—

Staff.	£	s.	d.
Medical officer	187	10	0
Chaplain	175	0	0
Dispenser	150	0	0
Head nurse	50	0	0
Assistant nurse	37	10	0
2 washers	50	0	0
Cook	37	10	0
Total	687	10	0

Cost of Establishment.	£	s.	d.
Provisions and freight	272	4	8
Medicine and medical comforts ..	113	17	9
Clothing	6	13	4
Tools and appliances	13	8	9½
Stationery	0	19	0
Bread, milk, and meat	261	18	0
Total	669	1	6½

The total cost of the establishment including salaries was 1,356*l.* 11*s.* 6½*d.* The subordinate officers receive rations free of expense, as part of their pay.

The quarters occupied by the officers are in a wretched condition, as also some of the Leper's huts, many of them require to be put in thorough order, a new chapel is also much needed; my time has been too much occupied in the general repairs of the prison, which I hope shortly to complete, and when completed, the necessary repairs at Kaow Island shall receive my attention.

The work of cleaning the land about the huts, and the whole of the drains is performed by convict labour, as also cutlassing the bush; fresh meat, milk, and bread are supplied from the prison, which are taken over daily, and everything done that can be done to alleviate the sufferings of the unfortunate inmates of the establishment. A reference to the Medical Officer's Report will show the admissions, discharges, deaths, and the number remaining on the 31st December, 1873.

Medical Officer's Report.

The medical history of the prison will be found in the tables appended to this report. The number of subordinate officers borne upon the medical books during the year 1873 was twenty-one, no death occurred among them. The medical statistics of the year will, I think on inspection, be found satisfactory. The sanitary state of the prison has been much improved by the alteration of the cell ventilators so as to admit more light and air, and the removal of the rank grass from the space immediately behind the hospital and prison buildings within the boundary fence. The elevated position of the prison renders the drainage perfect, and inasmuch as the whole of the soil from the cells is conveyed from the prison by means of the dry earth system, nothing remains to be carried through the sewers but the surface water. All the sewerage of the prison and houses on the Settlement is effectually mixed with earth and ashes, and utilized and ploughed into the land of the provision ground. The surrounding land outside the boundary is swampy, especially to the west of the prison; this, however, will shortly be obviated by the erection of a "koker," which will effectually drain that part of the Settlement.

An additional expense is cast upon the prison by the treatment of sailors, woodcutters, and other poor inhabitants of the district who received medical aid and food free, and who are treated in the prison hospital. The mixing up of prisoners with free men in the prison hospital is, on the ground of discipline, most objectionable, leaving out the question of expense falling on the prison, and I venture to think that some arrangement may be made for the admission and treatment of free people at the Kaow Island where proper nurses are employed, instead of convict nurses, and the patients would be nearer their homes and place of work. I would strongly press this subject upon the consideration of the Government, as the room now used for free men is required for officers when sick.

Sir, *Her Majesty's Penal Settlement, February* 6, 1874.

I have the honour to inform you that in accordance with your request, I have made out the Medical Returns for the past year. I shall now proceed to offer certain explanations and observations concerning them, which, together with the returns themselves, I have to request you to forward to his Excellency the Governor.

The first death from phthisis occurred in a man who was 24 years old, arrived at the settlement in March, 1870, and was admitted into the hospital in October, 1871; the victim in the second case was 21 years of age, arrived in December, 1870, and entered the hospital in October, 1872; the last fatal case of the same disease carried off a man

aged 43, who arrived in 1869, was admitted into the hospital in October, 1872, discharged in February, 1873, and re-admitted in May. The patient who succumbed to cirrhosis of the liver, &c., came here in 1870, and was admitted with his last illness in April, 1873. The man who committed suicide was a Chinese, who came here in 1868; he was recovering from an attack of fever for which he had been admitted into the hospital, and I expected to be able to discharge him in a day or two when he began to exhibit symptoms of insanity; he was placed in a room frequently used for such people; one evening he succeeded in climbing up the frame work of the building to an opening just under the roof and threw himself out; he died on the second day after.

In Table VI the admissions include 28 men admitted twice, 8 admitted three times, 3 admitted four times, 7 admitted five times, 8 admitted six times, 4 admitted seven times, 1 admitted eight times, and 1 nine times, on each occasion for asthma; this man was also on the sick list for the same disease at the close of 1872.

The health of the men, so far as regards immunity from active and dangerous disease, has been good, but many of them are broken in constitution, and quickly thrown on the sick list by slight disturbing causes.

The free people treated comprise 30 woodcutters, 7 sailors from ocean going vessels, 4 labourers, 2 quarrymen, 19 native Indians, 1 warder, 2 domestics, 1 boat boy, 2 carpenters. There were 2 Englishmen, 1 Scotchman, 1 Irishman, 2 Prussians, 1 Frenchman, 1 Russian, 1 Dutchman, 2 from West India Islands, the rest were Guianese. The hospital of necessity receives no women as patients.

On the whole the lepers are doing well, and there has not been a death among them for many months. Whether or or not leprosy can be cured is a question now occupying many minds, and one which has lately acquired fresh interest from the statements made concerning its treatment in the Andaman Isles by the oil of the virgin tree. Doubtless more will be heard concerning this oil if it should really prove of as great service as it is said to do. But certain it is that by being well fed, well looked after, and medically treated, the lepers have their sufferings lessened, and their lives prolonged, while at the same time they become less repulsive to those around them. One man at Koaw Island, who assures me he could not walk, and could scarcely stand, when he arrived there, now cultivates the ground near his cottage. Another who used to beg Dr. Beauperthuy to cut off his leg, so troublesome was an ulcer on it, until recently walked very fairly, and I think will again soon do so. This old sore broke out again, but it has again healed, and all he wants is power in the limb. I am trying electricity upon him with marked benefit. Nearly all those discharged were, I believe, much improved. They all went of their own accord.

There was recently in this prison a convict who was treated for leprosy first by Dr. Beauperthuy, and afterwards by my predecessor, Dr. Anderson, from 1871 till last July, the latter sent him back to his work at this time, and he laboured till he obtained his ticket of leave. Time alone will show whether or not the disease will break out again in this man.

It is to be hoped that before long the supply of fresh meat will be as regular as it once was; they are suspicious and persist in regarding its late irregular supply as only the first of a series of misfortunes.

In conclusion I think I have but to mention that several cases of intermittent fever and febricola occurred among the free inhabitants of the Penal Settlement in August and September, and that the clerk's servant, a girl about sixteen, died during that period.

I have, &c.

(Signed) W. S. B. POLLARD, *Surgeon,*
Her Majesty's Penal Settlement.

T. Sealy, Esq., Superintendent.

P.S.—The oil of Cashew continues to be highly prized by all the patients.

W. S. B. P.

Medical Officer's Returns for 1873.

I.—*Total Numbers Treated.*

Remaining in hospital 1st January, 1873	6	
Remaining sick in cells 1st January, 1873	1	
		7
Admitted into hospital during 1873	136	
Cases treated in the cells, admissions, 1873	190	
		326
Total number of cases treated		333
Discharged from hospital	113	
Struck off the list of "Sick in Cells"	188	
Died in the infirmary	5	
		306
Remaining in infirmary 1st January, 1874	24	
Remaining sick in cells 1st January, 1874	3	
		27
Total		333

II.—*Numbers and Causes of Deaths in each Quarter.*

First quarter	Phthisis	2
Second „	Phthisis, 1; ascites from cirrhosis of liver, 1	2
Third „		0
Fourth „	Suicide	1
Total		5

III.—*Numbers Treated in the Infirmary and the Cells.*

Quarters of Year.	Daily Average.		Proportion per cent. in Infirmary to Average Daily Number of Prisoners.
	Infirmary.	Cells.	
First	6·7	1·4	4·36
Second	4·7	0·64	2·83
Third	11·0	1·7	6·6
Fourth	15·9	4·44	9·6

Largest number in infirmary in one day	24
Smallest „ „ „	3
Largest number sick in cells in one day	10

Often there were none sick in cells.

IV.—*Sickness of Subordinate Officers.*

Number	23
Number sick	21
Average number of days each officer sick	5·9
Longest time an officer was sick	23 days
Shortest „ „	1 day

V.—*Prisoners attending the Daily Sick Parades, but all doing work of some kind.*

Quarters.	Daily Average.	Proportion per cent. to Daily Average Number of Prisoners.
First	12·9	7·89
Second	13·9	8·37
Third	19·9	11·98
Fourth	19·55	11·84

VI.—*Diseases Treated in the Infirmary and the Cells enumerated with the Numbers of Cases Admitted, &c.*

Names.	Remaining.	Admitted.	Total.	Discharged.	Died.	Discharged as Insane.	Remaining.
Sore throat	..	3	3	3	..	..	..
Catarrh	..	19	19	18	..	..	1
Dysentery and diarrhœa	..	43	43	40	..	..	3
Boil	..	5	5	5	..	..	..
Intermittent fever	..	65	65	60	1	..	4
Febricala	..	2	2	2	..	..	..
Rheumatism	..	60	60	53	..	..	7
Ophthalmia	..	4	4	3	..	..	1
Lumbago	..	5	5	5	..	..	..
Phthisis	4	9	13	8	3	..	2
Unsoundness of mind	..	3	3	0	..	3	..
Vertigo	..	2	2	2	..	..	..
Neuralgia	..	2	2	2	..	..	..
Amaurosis	..	1	1	1	..	..	..
Gastralgia	..	6	6	6	..	..	..
Wounds	..	6	6	5	..	..	1
Burns	..	1	1	1	..	..	..
Contusions	..	4	4	4	..	..	..
Fracture	..	2	2	2	..	..	..
Hæmaphysis, from accident	..	2	2	1	..	..	1
Debility	..	3	3	3	..	..	..
Anæmia	..	1	1	1	..	..	..
Sciatica	1	0	1	1	..	..	..
Heart disease	1	3	4	3	..	..	1
Syncope	..	1	1	1	..	..	..
Bronchitis	..	13	13	11	..	..	2
Pleurisy	..	1	1	1	..	..	..
Asthma	1	9	10	9	..	..	1
Ascites	..	1	1	0	1	..	..
Dyspepsia	..	12	12	12	..	..	..
Colic	..	4	4	4	..	..	..
Melœna	..	1	1	1	..	..	..
Hœmorrhoids	..	2	2	2	..	..	..
Toothache	..	3	3	3	..	..	..
Hydrocele	..	3	3	3	..	..	..
Balanitis	..	1	1	1	..	..	..
Orchitis	..	1	1	1	..	..	..
Stricture	..	1	1	0	..	..	1
Necrosis	..	1	1	1	..	..	..
Abscess	..	11	11	11	..	..	..
Ulcers	..	2	2	2	..	..	..
Scabies	..	2	2	2	..	..	..
Psoriasis	..	1	1	1	..	..	..
Herpes	..	1	1	1	..	..	..
Adenitis	..	1	1	0	..	..	1
Ptuygiam	..	1	1	0	..	..	1
Admitted for observation	..	2	2	2	..	..	..
Total	7	326	333	298	5	3	27

VII.—*Number of Free People treated in the Infirmary with their Diseases.*

Diseases.	Remainin g.	Admitted.	Total.	Discharged.	Died.	Remaining.
Sore throat	..	1	1	1	..	..
Intermittent fever ..	..	20	20	19	..	1
Dysentery and diarrhœa ..	..	6	6	6	..	..
Erysipelas	..	1	1	1	..	..
Febricula	..	1	1	1	..	..
Rheumatism	..	2	2	2	..	..
Syphilis	1	2	3	3	..	..
Phthisis	..	3	3	1	1	1
Bronchitis	..	1	1	1	..	..
Pneumonia	..	4	4	3	..	1
Dropsy	..	1	1	0	1	..
Splenitis	..	1	1	1	..	..
Constipation	..	3	3	3	..	..
Retention of urine ..	..	1	1	0	..	1
Orchitis	..	2	2	2	..	..
Gonorrhœa	..	1	1	1	..	..
Hydrocele	..	1	1	1	..	..
Ulcer	..	5	5	5	..	..
Abscess	..	2	2	2	..	..
Ophthalmia	..	2	2	2	..	..
Injuries	..	3	3	3	..	..
Debility	1	0	2	1	..	..
Anæmia	..	2	2	2	..	..
Fractures	..	1	1	1	..	..
Sprain	..	1	1	1	..	..
Dog's bite	..	1	1	1	..	..
Total	2	68	70	64	2	4

VIII.—*Lepers at Kaow Island.*

	28	4	32	11	3	18

(D.)—*Chaplain's Report for the Quarter ending December* 31, 1873.

The inclosed Report from the Chaplain of this Department only embraces the last quarter of the year 1873, a more lenghtened detail under various headings and tables showing the progress at school, and its results, as also the effects of discipline upon the minds of the prisoners, will be found in a Report submitted to the Government, dated 25th October, 1873, No. 240, to which the Chaplain refers me.

The progress in the school has been on the whole, I think, satisfactory; the prisoners have been instructed in reading, writing, and arithmetic, and not a few profit by the instructions imparted to them, especially the immigrants, who have made great progress, and who evince a strong desire to make the most of the opportunity afforded them. The Chaplain has continued his religious instructions every morning and two full services on Sundays.

The time set apart for school is three times a week, of about 35 minutes' duration, and this time is taken out of the hours of labour.

The Sunday mid-day lecture usually given by the Chaplain, at which all prisoners attended, was found to interfere with the discipline, inasmuch as it occupied too much time, and debarred the prisoners from exercise, and prevented the general routine of duties from being carried out; it was, therefore, with concurrence of the Chaplain, discontinued.

Education of any kind is, doubtless, very desirable, but among prisoners, many of whom do not know the difference between right and wrong, it is religious and moral education that is chiefly required, and I should wish that something more could be done to assist the Chaplain in that way; and I would suggest that the clerk of the establishment be called upon to assist in the school during school hours, and that for which service a small increase to his present limited salary would, I think, meet all the requirements asked for by the Chaplain. In submitting the Report of the Chaplain and Medical Officer, I would fail in my duty were I to omit bearing testimony to the cordial co-operation of those gentlemen in assisting me in raising the standard of discipline in this prison, and rearranging the detail of the daily routine, in the carrying out of which I had necessarily to encroach upon their respective departments.

Her Majesty's Penal Settlement, Mazzaruni,
February 21, 1874.

Sir,

I have the honour to forward your Excellency my Report of the Chaplain's Department of this Convict Prison from the 20th of October, (the date of my last Report) to to the 31st December, 1873.

As I have already written at some length in my first Report all the various details connected with the Chaplain's routine of duty, little more remains to be added to bring it up to the close of the year (1873).

The religious and moral improvement of the prisoners still receive my anxious care and attention, and although there is much to contend with in the strong and better feeling manifested by the men against the lightening of the reins of prison discipline, yet I earnestly hope that when the new Superintendent, Mr. Sealy, has fairly got into routine, that feeling will eventually tone down, and things go on quietly and orderly.

The religious ministrations of our Chapel have been carried on as usual, consisting of full morning and evening service on each Sunday, as well as on Christmas Day. Morning prayers have been read daily in Chapel at 6·30 A.M., except on Wednesdays and Fridays, when the Litany and Lessons are used.

The Sacrament of the Lord's Supper (after careful preparation "classes") was administered to convict communicants on Christmas Day, all of whom, I am happy to say, were notified to me as free of report by the Superintendent, and trying to be exemplary in their conduct.

In the hospital the sick have been regularly visited, and on each occasion I have conversed with each patient.

There have been only two deaths during November and December, an Indian, a free man, and one a member of my own flock, who died from the effects of a fall out of the hospital window, from which he had thrown himself while in a state of temporary insanity.

I have substituted evening service here instead of a few prayers, and it seems to give general satisfaction to the patients.

Of the school, I cannot speak satisfactorily. The time allowed is so small—half-an-hour each division per week—that great results are out of the question, and if it were not for the majority of the men steadily making the most of their breakfast hour, the results would be even less than they are.

They manifest an anxious desire to improve themselves, and I earnestly ask is it not possible to give them more than half-an-hour per week for school instruction. I am sure it would be attended with the best results, and I should feel greater satisfaction in this important branch of my work. I have never yet had occasion to reprove any of them for want of attention during the time they are under instruction. The want of a good library is very much felt. At present our prisoners' library is very small, and needs a further supply of useful and instructive books, in order to render it an efficient means of encouragement to the prisoners to improve in their school education.

The men under punishment, penal class and sick in cells, have been visited daily, and suitable advice given to new arrivals or those going out on ticket of leave.

The want of a school for the warders' children is also felt, as the nearest school is an hour's pull from here by water, and private boats are against the rules, so there is no means of getting to it. I would respectfully suggest that a warder schoolmaster might he appointed ; he could assist me in the convict school, and devote a few hours daily to the instruction of the children ; or, if this is impracticable, I would respectfully suggest that a small sum (monthly) might be given to the wife of one of the warders, who now keeps a small school in the officers' quarters for children. I should be happy to superintend it, and give up some of my time to their religious instruction if it meets with his Excellency's approval. There were twenty-five children on the Settlement at the date of my last Report.

In reference to the prisoners' library, I beg leave to say that I drew up a list of suitable books on the 1st of August last, and sent it in to the late Superintendent — Captain Twyford—but the books have not yet come to hand.

I have, &c.

(Signed) WM. HARPER CAMPBELL, *Chaplain,*
Her Majesty's Penal Settlement.

(E.)—*Concluding Remarks.*

I think it necessary to increase the number of the warders, that the duties of the establishnment may be carried on under one head ; the present system of "police

guard" is, in my humble opinion, most objectionable. It is hardly to be expected that proper discipline and order can be enforced at all times, and under all circumstances, while a portion of the officers which compose the staff of the prison is without the pale of my control, and if any suggestion is carried out, it will be found indispensable to increase the accommodation and comforts for officers in order to secure a better class of men for the more efficient discipline and the safe custody of the prisoners.

In addition to the suggestion I have offered in another part of my Report, I would observe that some alterations are required in the diet of the prisoners; it seems self-evident to urge that a prisoner's health and strength should not be deteriorated; neither the interest of society nor humanity would warrant any treatment in prison by which a man became unfitted for labour when set at liberty to work for his own living. And I respectfully submit that it is equally true that the claim, justice, and policy require that the diet of a convict should not appear in advantageous contrast with that of our labouring population, nor should a prisoner carry away with him a tempting recollection of the comforts of a prison life, and to yearn over the liberal diet he left behind. It may be occasionally that offences are committed for the sake of better food and an abundant supply of necessaries of life in prison, but undoubtedly any indulgence of this nature is readily understood by the criminal class, and the penal character which should mark a prison is thus unwisely mitigated.

I feel it my public duty to remonstrate against an excess of allowance of food, and personal comforts to criminals, which is strongly marked in this prison. I am, at the same time, aware that it has been based on the theoretic view that confinement is so depressive as to need extra stimulant in the quantity and quality of food. It is suggestive to me that in framing prison dietaries, special reference should be had to the usual mode of living in the district, and on no account should the dietary of a prison be superior to, or even equal to the ordinary mode of subsistence of the labouring classes. I venture to submit that in framing the present diet scale for this prison, the remarks I have put forward were in the main lost sight of.

It may, and I trust will, be found that the application of the improvements which I have ventured to suggest, and which I have partially carried out since I have had charge of this Department, will pave the way for a more efficient system of discipline in this prison.

RETURN of Prisoners confined in this Prison on December 31, 1873, with particulars of Crime, Country, Profession, Age, Religion, Number of Times Committed, and Number of Civil Prisoners Committed.

1. Offences against the person—	
Murder	13
Manslaughter	11
Assault with intent to kill	16
Robbery with violence	4
Rape	12
Cutting and wounding	19
Unnatural crimes	12
Highway robbery	2
2. Offences against property, with violence—	
Burglary	15
Breaking buildings	7
3. Offences against property, without violence—	
Larceny	32
Goat stealing	1
Receiving stolen goods	1
Robbery	1
Stealing from the person	2
4. Malicious offences against property—	
Arson	3
Maliciously killing a cow	1
5. Forgery and offences against the currency—	
Forgery	10
6. All other offences—	
Felonies not classed above	0
Total	162

Trades—	
Blacksmiths	7
Carpenters	7
Tinsmiths	1
Shoemakers	2
Tailors	1
Painters	1
Dispenser or druggist	1
Bakers	3
Clerk	1
Cook	1
Seaman	1
Planter	1
Labourers	135
Total	162
Ages—	
Under 17 years	1
„ 30 „	87
„ 45 „	62
„ 60 „	12
Total	162
Religion—	
Episcopalians	86
Roman Catholics	13
Heathens	63
Total	162

Countries—		Convictions—	
Barbados	18		
Madeira	3		
Other islands	5	1st	152
Europe	3	2nd	9
Asia	56	3rd	1
Africa	2		
China	12	Total	162
British Guiana	63		
Total	162	Civil prisons	35

I have, &c.
(Signed) T. SEALY, *Superintendent,*
Her Majesty's Penal Settlement.

The Honourable the Government Secretary,
Georgetown.

No. 28.

The Earl of Carnarvon to Governor Longden, C.M.G.

Sir, *Downing Street, August* 10, 1874.

I DULY received your despatch of the 16th of June,* forwarding the annual Report of Mr. Brunell on the Georgetown Gaol, and reporting the measures you had taken to relieve the state of overcrowding brought to light by that Report.

2. It appears that in one ward, or rather room, containing only 2,501 cubic feet, 21 prisoners were penned together, thus affording to each only 119 cubic feet of air throughout the twelve hours of a tropical night. In another ward, holding 44 prisoners, the average space was 121 feet; in another, 127 feet.

3. The facts here stated speak for themselves; but I trust that this state of things has now come to an end by the drafting of 100 prisoners to Mazzaruni. Whilst it lasted it was a great discredit to any community. Nor could it have long existed without breeding an amount of sickness and mortality which would have involved in a terrible responsibility all who were charged, directly or indirectly, with the management and supervision of this gaol.

4. In its miserable wards the most degraded members of the community were huddled together throughout the night in revolting proximity, and without possible control or even supervision. You have justly pointed to the depravity for which an occasion was thus afforded.

5. On the 21st ultimo I telegraphed to you as follows: "Much shocked at contents of your despatch No. 102. Approve your measures, but desire an additional hundred prisoners to be accommodated temporarily. Urge Legislature to agree."

6. I am aware of the objections to the confinement of prisoners in temporary prisons hastily constructed, but I could not take upon myself the responsibility of permitting the state of overcrowding which continued to exist in the Georgetown Gaol even after the removal of the prisoners which was reported in your despatch, and which I entirely approved, as affording evidence that you were prepared to deal vigorously with an evil of no ordinary magnitude.

7. I have since received your despatch of the 4th of July,† inclosing the Report of Mr. Sealy on the Penal Settlements at Mazzaruni, for 1873. This Report gives proof of activity and intelligence on the part of Mr. Sealy in restoring discipline and industry in an establishment which has been somewhat disturbed for the past year or two by disagreements to which I need not more particularly refer.

9. I approve the measures which you have taken for reorganizing the prison service of the Colony on the plan of amalgamating the county and the Mazzaruni guards and warders into one body.

10. This measure, which I regard as judicious, suggests the desirability of amalgamating all the prison establishments of the Colony, as the true remedy for the deplorable state of things now existing.

11. But in considering this matter, the first question which arises is whether the penal establishment at Mazzaruni could remain as the principal establishment of a reformed system. The past history of that establishment is, I am afraid, characterized on more than one occasion by circumstances of cruelty, mismanagement, and abuse. When the charge of it was taken over by Captain Twyford, he reported of its state in a tone which

* No. 26. † No. 27.

led my predecessor to the conclusion that its vices of system were irremediable, and that it must cease to exist. In opposition to that opinion, Governor Sir John Scott brought forward an array of facts and considerations which induced my predecessor to depart from his first intention and to acquiesce in the reference of the question to a Committee of the Court of Policy.

12. I do not know what has been the fruit of the labours of that Committee, or, indeed, whether they have borne any fruit. You yourself, I observe, although you have acquainted yourself with the correspondence between Lord Kimberley and Sir John Scott, do not advert to the Committee or its labours; and your own opinion, which is in favour of retaining the Settlement, is formed upon an independent examination of the question.

13. I myself am duly impressed with the arguments in favour of the Penal Settlement. I recognize the grave difficulty which would arise of finding an employment for the prisoners were they removed to any other site. I appreciate the loss which the Colony would suffer were it to be deprived of the prisoners' labour in providing materials for its defences against the sea.

14. On the other hand, I am not insensible to the dangers of abuse incident to the management of a penal establishment so remote from the seat of Government; and I cannot cease to regard the records of past mismanagement and past atrocities as affording ground for anxiety in the future.

15. On the whole, since you approve the arrangement, and as so intelligent and upright an officer as Mr. Sealy is at the head of the prison, I am willing that the question should not be further stirred at present. Assuming, then, that the Mazzaruni Settlement is to remain the most important penal establishment in the Colony, and the central feature of a new system, it will probably be desirable so far to enlarge it as to make room for many prisoners who have hitherto been retained at Georgetown.

16. The latter gaol should probably also be further relieved by the removal of any coolie prisoners now confined there who have been sentenced under the Immigration Ordinance to the existing coolie prisons of Fellowship or Mahaica (which would in that case have to be enlarged), or to a new establishment similar to these two prisons, and designed for the confinement of coolies belonging to the estates more immediately in the neighbourhood of Georgetown.

17. The principles on which you should work are no doubt well known to you. They are the separation of youthful from adult criminals, by placing the former in an industrial or reformatory establishment; the enforcement of the separate system amongst adults; the establishment of penal labour by treadwheel, crank, shot drill, or similar means for prisoners in the first stage of long sentences, and during the whole or the greater portion of short ones; and, lastly, the moral and industrial training of those prisoners whose sentences are long enough to warrant the conclusion that a system of reformatory training will not be without its effect in their future disposition and mode of life.

18. You have already laboured successfully in Trinidad upon these principles; and I trust that in British Guiana you may be enabled to bring about improvements similar to those to which you devoted so much attention in your former Government.

19. I do not doubt that you will receive the hearty co-operation of the Legislature. I have never observed in that body any disposition to view the requirements of the public service otherwise than in a spirit of intelligent liberality; and I ascribe the present state of things not to the parsimony of the combined Court, but to the fact that the requirements of the Colony have rapidly outstripped a provision which was perhaps not inadequate at the time it was designed.

I have, &c.
(Signed) CARNARVON.

No. 29.

Governor Longden, C.M.G., to the Earl of Carnarvon.—(*Received August* 28.)

My Lord, *Government House, George Town, August* 7, 1874.

REFERRING to my despatches of the 16th of June and of the 4th of July,* relative to the Penal Settlement at Mazzaruni, I have now the honour to forward six printed copies of a report of a Committee of the Court of Policy, appointed as far back as March, 1873, to investigate and report generally on the question of the removal of the Penal settlement from its present site.

* Nos. 26 and 27.

2. The Committee, though feeling the full force of the reasons given by the Earl of Kimberley for its removal, believe that, if a recurrence of the abuses which appeared to make its removal necessary can be guarded against, it would not be desirable to remove the Settlement. Substantially, I agree in most of the recommendations of the Committee, and I shall take an early opportunity of reporting the steps taken to carry them out.

3. Though laid before the Court of Policy on the 27th of June, I only received the inclosed report from the printer yesterday. I mention this to account to your Lordship for my apparent delay in forwarding it.

I have, &c.
(Signed) J. R. LONGDEN.

Inclosure in No. 29.

To His Excellency James Robert Longden, Esquire, C.M.G., Governor and Commander-in-Chief in and over the Colony of British Guiana, and to the Honourable the Court of Policy of British Guiana.

1. THE Report of the Committee appointed "to investigate and report generally on the question of the removal of the Penal Settlement from its present site."

2 The Committee was first formed so far back as 3rd March, 1873, but the members of it having with one exception either died or left the Colony, without any action having been taken, a new Committee had to be named, and the present members were appointed.

3. The Committee in the first instance endeavoured to make themselves thoroughly acquainted with the history of the Settlement in past years, and then proceeded to examine all those who were best qualified to give them information on the subject of their inquiry.

4. The Committee examined Captain Twyford, the late Superintendent of the Settlement, Mr. Sealy, the present Superintendent, the Inspector-General of Police, the Sheriff of Demerara, the Auditor-General, the Colonial Civil Engineer, the Officers of the Settlement, and several other witnesses. They also on two occasions visited the Settlement and minutely inspected it. On their first visit Captain Twyford was in charge, and on the second Mr. Sealy.

5. Only one person has recommended the total removal of the Settlement, and that is the Inspector-General of Police. Captain Twyford, while disapproving of the place gave it as his view "that it would not be desirable to break up the Settlement as a Settlement, but reserve it for those who had passed through the penal part of their punishment at another prison. He thought it should be kept up for the purpose of obtaining stone and maintaining a Government Farm." All the other witnesses examined by the Committee have been strongly in favour of retaining the establishment at its present site. The now Superintendent entirely coincides in this opinion.

6. The situation is fairly healthy, although cases of rheumatism have been numerous, care is necessary to prevent the damp of the stone prisons having an injurious effect on the prisoners.

7. Putting aside the consideration of the great expense that the removal would entail, the Committee are convinced that the present site has many advantages, and that the separation and isolation involved in imprisonment there have a deterrent influence, and are looked on by the classes from which the majority of criminals is drawn as a serious addition to their punishment. Of this the Committee had a proof in the grief exhibited and in the remarks made by the friends of some prisoners who were being taken up to the Settlement by the same steamer in which the Committee left Georgetown on one of their visits of inspection.

8. Another important advantage of the present site is to be found in the many ways in which prisoners can there be usefully employed. If the prison was to be moved to a place nearer town the question of employment would be a very embarrassing one. Although the Committee pressed many of the witnesses on this point, no really practical suggestions could be obtained.

9. The Committee have however felt the full force of the reasons given by the Secretary of State in favour of its removal. The most serious abuses have undoubtedly occurred, and abuses have continued to occur in spite of the increased supervision that has been exercised. It therefore became necessary, if the Settlement was to be retained, for the Committee to ascertain whether an effectual remedy could be applied. The

Committee are clearly of opinion that notwithstanding all the advantages before referred to, and whatever might be the expense or inconvenience thereby occasioned, the Establishment ought to be removed unless a recurrence of such abuses could be rendered all but impossible.

10. The opportunity for these abuses, arising as it has from the isolation of the place, the attention of the Committee has been anxiously directed to the point as to how a proper and efficient control could be exercised. The reason why the present system of supervision has not been effective may be attributed to several causes, the principal of these being that the time of the Commissioners' visits of inspection is always well known beforehand. The visits themselves are too short, and from the number of the Commissioners there is no direct individual responsibility whatever.

11. All the witnesses agree that the monotony and isolation have a prejudicial effect on the prison officers.

12. The Committee would recommend that the Settlement should be visited by one officer directly responsible to the Government for its proper working.

13. This officer should be required to visit the settlement at irregular intervals, and remain for such periods as will enable him thoroughly to ascertion what is there going on. He should receive adequate remuneration, and power should be given to him to try, and punish prisoners for all the more serious offences against prison discipline. Such an officer might be styled the Director or Inspector. It is worthy of consideration whether all the prisons in the Colony might not advantageously be placed under one head.

14. In order to enable such an officer the better to perform his duties, and for other reasons, the Committee think it desirable that a small steamer should be attached to the Settlement. From inquiries they have made they believe that no additional expense would be incurred, as the amount now paid to the steam contractor for the fortnightly trip ought to be more than sufficient to work and keep in repair a suitable boat.

15. The Committee, feeling the extreme desirability of an uniform system in all the prisons, would further recommend that with respect at least to the subordinate officers, there should be one recognised prison staff, the members of which might be sent to any prison as occasion required. If such a staff was established, the inferior officers might serve at the Settlement for a certain portion in each year, or without making the service one entirely of rotation (to which there may be objection) officers more directly connected with the Settlement could then from time to time obtain change of scene and employment by serving in any of the other prisons. Indeed, it would, perhaps, be desirable occasionally to require them to serve elsewhere. Service at the Settlement might fairly be considered as entitling an officer to increased pay.

16. The Committee hope that if such a service was established, it would be found practicable to train properly the lower officers for their duties and to obtain suitable men. They would suggest that a proper uniform should be supplied to them. A reward fund somewhat similar to the Police Reward Fund would also be advantageous.

17. Better accommodation for the warders is required.

18. The Superintendent, Mr. Sealy, urged on the Committee the inconvenience that arose from the guards at the Settlement being policemen, and not directly under his own control. He wished to have his own men and to do away with the police guards. The Committee take the same view, and think that the change should be made.

19. In conclusion, the Committee have to report to this Court that they do not consider that it is desirable or expedient to remove the Penal Settlement from its present site. They earnestly trust that if the recommendations herewith submitted are carried into effect, or some similar plan is adopted the recurrence of abuses may be prevented, and the Settlement made, as they believe it can, a well ordered and valuable establishment, and of great service to the Colony.

(Signed) W. F. HAYNES SMITH.
T. H. MACKEY.
JOSIAS BOOKER.
JAS. W. DAVSON.

Demerara, June 27, 1874.

No. 30.

The Earl of Carnarvon to Governor Longden, C.M.G.

Sir, *Downing Street, October* 7, 1874.

I HAVE received your despatch of the 7th of August,* forwarding the Report of the Committee of the Court of Policy on the question of removing the Penal Settlement.

I have read this report with interest, but I shall defer giving it my fuller consideration until I shall have received from you an answer to my despatch of the 10th of August.

I have, &c.
(Signed) CARNARVON.

No. 31.

Governor Longden, C.M.G., to the Earl of Carnarvon.—(Received October 14.)

My Lord, *Government House, George Town, September* 22, 1874.

I HAVE the honour to acknowledge the receipt of your Lordship's despatch of the 10th ultimo,† relative to the overcrowding in Georgetown Gaol. I had previously received, while at Berbice, your Lordship's telegram of 21st July, approving the measures I had suggested in my despatch of the 16th June last,‡ for diminishing the number of prisoners confined in Georgetown Gaol, and desiring that an additional hundred should be accommodated elsewhere.

2. I regret to be obliged to report that, notwithstanding the removal of prisoners to other prisons, the Georgetown Gaol has never ceased to be, and still continues to be overcrowded, but the darker and more revolting features of the overcrowding have been removed. Six additional warders have been appointed for night duty alone inside the prison. Gas has been introduced into the prison, and the interior corridors, where the bulk of the prisoners for whom there are not separate cells are still lodged, as well as the associated wards, are thoroughly lighted up at night, and order is kept by the warders, who are relieved and inspected every four hours. These changes have enabled a better distribution of the prisoners to be made, and, although the gaol has at times been overcrowded to an even greater extent since the date of my despatch than it was before, the physical health of the prisoners has not been affected.

3. In order to relieve the overcrowding as much as possible, I ordered as many prisoners, belonging to the county of Berbice, to be sent to New Amsterdam, as the gaol there would accommodate.

4. I also withdrew the police from the Fellowship village, and restored their barrack to its use as a gaol, as reported in my despatch, dated 31st August last.

5. On the 1st instant, I proceeded to Suddie, in the County of Essequibo, where a new prison has just been erected as the County Gaol, in lieu of the Capoey Prison, which has been condemned. I found on visiting the Capoey Prison that it, too, was terribly overcrowded, and that the new prison at Suddie would not more than suffice to receive all the prisoners then at Capoey, and would leave no room for the prisoners from the Essequibo Islands, who are now sent to Georgetown Gaol, but whom I desired to send to Suddie, both as being the nearer and their proper county prison, and also to assist in relieving the overcrowding in Georgetown. I, therefore, determined to use the new Suddie prison temporarily as a prison for male convicted offenders only, still temporarily retaining Capoey Gaol in use as a prison for male prisoners committed for trial in the higher Courts, for female prisoners of all kinds, and for twelve male convicted prisoners, for which number alone there are separate cells. By this additional accommodation, I am enabled to direct the Magistrate of the Essequibo Islands District to send his prisoners to Suddie instead of Georgetown.

6. I regret to say that the new prison at Massaruni is not yet finished, although I gave orders for its immediate construction directly after the vote was passed by the Combined Court in June last. There is great difficulty in getting work quickly done in a remote district, where labour and materials alike are scarce, and I cannot justly attribute any blame to the Civil Engineer's Department or to Mr. Sealy for the delay. But it has caused me to defer sending to Massaruni the 100 prisoners I intended to.

* No. 29. † No. 28. ‡ No. 26.

It would gravely imperil the discipline which Mr. Sealy is successfully enforcing there, if more prisoners were sent there than there are separate cells for. If there must be temporary overcrowding somewhere, I would rather it should be under immediate inspection in Georgetown than in any of the County Prisons, or at Massaruni.

7. Besides the New Prison at Massaruni, the Colonial Civil Engineer has, at my request, prepared designs for temporary wooden prisons for hutting male prisoners in the country, where they can be usefully employed on public works. The first I propose to erect is one for eighty prisoners on the property called the Best, on the western bank of the Demerara River, where they will be usefully employed in rebuilding the sea dam. These prisons will consist simply of two rows of cells, back to back, and divided from each other by galvanized iron partitions, like those in Chatham Convict Prison. The outer walls of the prisons, and the long centre partition which divides the two rows of cells from each other, will be of wood. The roof will be of galvanized iron, and the necessary arrangements for securing ample ventilation are shown on the plan, while, as the prison will be occupied only at night, the heat, which will be generated from the iron roof in the day, will not be an objection. Every cell will have a door opening straight into the open air. These prisons will be guarded by the police, and I propose to send to them men, whether creoles or coolies, convicted summarily of petty crimes, larencies, theft of growing produce, fighting, indecency, and offences of a similar character. I do not propose to send to them coolies for breaches of the Labour Law, as I think it better that they should be kept apart and only employed in purely agricultural labour, just as they are, in fact, now employed at Mahaica and Fellowship.

I inclose a copy of the plan* of these prisons, which, being intended only as temporary prisons for prisoners undergoing short sentences, are of the simplest and cheapest character. They are so constructed as to be easily taken to pieces and removed to another place when it is desirable to do so in order to execute another work, and they may be put up in lengths of twenty, forty, or fifty cells, giving accommodation for forty, eighty or 100 prisoners respectively. It will, of course, be necessary to attach to each an hospital room, where a prisoner can be properly attended, but all serious cases of illness will, when possible, be removed to Georgetown Gaol.

8. These temporary prisons will, I believe, be much feared by the unruly class for whom they are intended—men who do not in the least care about being sent to Georgetown Gaol, but who will be deterred by the prospect of being moved into the country, apart from all their companions, and set to hard work under pain of solitary confinement, which I propose to adopt as the punishment for idleness in gaol. My first object is to reduce the number of prisoners in Georgetown Gaol so as to have room for the enforcement of strict discipline, but, if imprisonment in these temporary prisons has the effect I expect, the fearful increase in the number of offenders will be arrested and the number of prisoners will be permanently reduced.

9. I am taking steps for carrying into effect your Lordship's instructions as to the separation of youthful offenders, and I believe that, in all the measures necessary for the improvement of our police and prisons, I shall continue to receive the support which, I am glad to acknowledge, I have already received from the Legislature.

10. Not the least of my anxieties in respect of the over-crowded state of the Georgetown Gaol has been lest the health of the prisoners should be injuriously affected and any fever or disease become epidemic during the hot and usually unhealthy season through which we have been passing; but it will be seen from a Report made by the Medical Officer, of which I inclose a copy, that though there was at one time much sickness, it was of an ordinary type, and not at all of an epidemic character. Since the date of Dr. Hutson's letter, the number of prisoners in Georgetown has been already very largely reduced, and I hope, when the arrangements I have detailed are complete, to reduce the number of male-convicted prisoners (exclusive of those in hospital) to 200, for which number there is accommodation in separate cells.

I have, &c.
(Signed) J. R. LONGDEN.

Inclosure 1 in No. 31.

Sir, *George Town Gaol, August* 24, 1874.

IN reply to your letter of 22nd inst, I have the honour to inclose, for your information, an extract from the "Hospital Journal" of the 21st instant, showing the number of patients under treatment and the various complaints from which they were suffering.

* Not reproduced.

I am of opinion that the hot season of the year and the large number of prisoners at present in gaol, many of whom come to prison in a weak and emaciated condition, suffering from ulcers, may fairly be taken as the cause of the excessive number at present in hospital. I have no reason at the present moment to anticipate an outbreak of any of those epidemics which so frequently occur in over-crowded goals, but I must candidly admit that if the present crowded state of the prison continues much longer, we shall be running a very great risk of such an occurrence, and it would be most desirable if the prison could be relieved as early as possible of the overplus.

I have, &c.

(Signed) HE. HUTSON, *Gaol Surgeon.*

His Honour J. Brumell, Sheriff,
&c. &c. &c.

Inclosure 2 in No. 31.

MEMORANDUM of Patients in Hospital on the 24th August, 1874.

Abscess	3	Itch	5
Anæmia	2	Indisposition	1
Blind	1	Insanity	1
Bronchitis	1	Lacerated wound	3
Boils	2	Opthalmia	2
Chancres	2	Palpitation	1
Chigar toes	1	Paralysis	1
Contusions	3	Rheumatism	2
Diarrhœa	12	Ringworms	1
Debility	3	Strangulated hernia	1
Dysentery	1	Ulcers	18
Delirium and abscess	1	Vomitting	2
Fever	17	Whitlow	1
Fever and abscess	2		
Incised wound	2	Total	92

Total number in prison on same day, 669; nearly 15 per cent. in hospital.

(Signed) WILLIAM WALSH,
Hospital Superintendent.

No. 32.

The Earl of Carnarvon to Governor Longden, C.M.G.

Sir, *Downing Street, November* 10, 1874.

I HAVE the honour to acknowledge the receipt of your despatch of the 22nd of September,* reporting the arrangements you have made for providing additional prison accommodation.

This despatch gives evidence of praiseworthy activity on your part in dealing with the evils arising from overcrowding of prisoners, but it does not exhaust the questions raised in my despatch of the 10th of August, and I do not doubt that I shall receive further communications from you as to the general prison system of the Colony.

I have, &c.

(Signed) CARNARVON.

No. 33.

Governor Longden, C.M.G., to the Earl of Carnarvon.—(*Received January* 28.)

My Lord, *Government House, George Town, January* 1, 1875.

IN my despatch of the 15th June last,† I had the honour to lay before your Lordship the reasons which led me to propose to the Combined Court a vote of money for the purpose of enlarging the Convict Prison at Massaruni.

In a subsequent despatch of the 4th of July last,‡ I had the honour to forward the Report of the Superintendent of the Convict Prison for the year 1873, and in a

* No. 31. † No. 26. ‡ No. 27.

despatch of the 7th of August* I forwarded the Report of the Committee of the Court of Policy, appointed early last year, with the consent of the Earl of Kimberley, to consider the question of removing the convicts altogether from Massaruni, which his Lordship had directed.

2. Your Lordship has been pleased to allow the question of the removal of the prisoners to stand over for the present, and to approve of the measures for enlarging the prison which I had suggested, but in assenting to this your Lordship, recalling the past history of Massaruni and the danger of mismanagement in a penal establishment so remote from the seat of Government, added that you "could not cease to regard the records of past mismanagement and past atrocities as affording ground of anxiety for the future."

3. I know the heavy responsibility that I have incurred in recommending the retention and enlargement of the convict establishment of Massaruni, and I have watched with great care its management. It has been visited and inspected from time to time, and I inclose copies of three of the fullest reports which have been made to me of such inspections. These reports were made by Mr. Young, Government Secretary, Mr. Haynes Smith, the Attorney-General, and Mr. W. B. Pollard, the Auditor-General, who visited the Settlement successively, in the months of October, November, and December last. I have noted in the margin of these reports the steps which have been taken to remedy the evils pointed out, or to effect the improvements suggested by the visitors, and I trust that a perusal of these reports will appear to your Lordship to justify the confidence which I have placed in the present Superintendent, Mr. Sealy.

4. I, myself, paid a visit to the Settlement in December, accompanied by Colonel Mould, R.E, Judge Fitzgerald, of Trinidad, and the Colonial Civil Engineer. My principal object in this last visit was to decide upon the site of some additional buildings about to be erected for the accommodation of warders and officers of the prisons. My visit was necessarily a brief one, but I was satisfied with the good order and cleanliness of the prison buildings, and with the discipline, which appeared to be maintained with firmness, and without undue harshness.

5. In my despatch, inclosing the report of the Committee of the Court of Policy on Massaruni, I stated that I agreed in most of the recommendations of the Committee, and that I should take an early opportunity of reporting the steps taken to carry them out, I now wish to lay before your Lordship a short statement of what has been done.

6. The fundamental condition for ensuring the maintenance of good order and management at a Penal Settlement so remote from the seat of Government must, of course, be frequent and efficient supervision. On this point I entirely concur in the views of the Commissioners. I agree with them also in their view of the comparative uselessness of the old system of inspection by Commissioners, the "times of whose visits were always known beforehand, while the visits themselves were too short, and from the number of Commissioners there was no individual responsibility" (paragraph 10 of the Report).

7. In place of this inefficient inspection the Committee recommend that the Settlement should be visited at irregular intervals by a salaried officer, who, under the name of a director or inspector of prisons, should exercise in all the gaols and prisons of the Colony the powers of an inspector of prisons (paragraphs 12 and 13.)

8. No provision was made for such an officer in the estimates of 1874, and I have not therefore been able to carry out the recommendation of the Committee to its full extent. But I have adopted their suggestion so far as to entrust the inspection of the settlement at irregular intervals to a single responsible officer of high standing, instead of to a number of inspectors without individnal responsibility.

9. I feel some hesitation in accepting the recommendation of the Committee for the appointment of a salaried inspector from a fear that it might, if fully carried out, lead to a conflict of authority. The Committee contemplate the appointment of an officer who should be "responsible to the Government for the proper working" of the penal settlement. Now it appears to me to be impossible to hold any officer responsible for the "proper working" of the penal Settlement, unless he has power to enforce his orders, and it appears to me that the practical effect of the contemplated appointment would be to annihilate the independent authority of the superintendent. I do not think this desirable, such an arrangement would in fact substitute the responsibility of the inspecting officer, who can at the utmost visit Massaruni two or three times in a month, for the responsibility of the superintendent, who as the chief resident Executive Officer of the Penal Settlement should be held directly responsible to the Government for all he does; and, viewing the question for a moment from a more personal point of view, I do not

* No. 29.

think it would be possible to find in the whole Colony an officer who has had so much experience of prison discipline, as it is carried on in English prisons, as the present superintendent, Mr. Sealy, has had.

10. In my opinion the inspecting officer should be held responsible only for the proper duties of inspection, as defined by the ordinances and rules now in force, leaving to the superintendent the responsibility which properly belongs to his office, and, taking this view, I do not see any objection to the inspection of the Settlement being made by different officers on different occasions, provided always that one responsible officer inspects the Settlement at a time, and that he makes a written report to the Government of his inspection. It would, I think, be an advantage to the Government to receive the views of different officers, whose opinions would be valuable if they were competent men, and with regard to the competency of the present inspectors of prisons, I may note here that every member of the Board of Prisons is *ex officio* a director of prisons, and has the same power as an inspector of prisons (Ordinance 12 of 1862, section 38). Among the members of the Board of Prisons are the Government Secretary, the Attorney-General, the Auditor-General, the Police Magistrate of Georgetown, Mr. Brumell, the Inspector-General of Police, and the Colonial Civil Engineer, six of the Stipendiary Magistrates also are inspectors of prisons by special appointment, so that there need seldom be any difficulty in nominating a competent inspecting officer to visit the Settlement.

11. I have dwelt at some length on this question because it is of vital importance to the good Government of the penal Settlement. It would be impossible to be sure that the prisoners are properly treated and discipline maintained without frequent inspection, and inspection should be of a kind which should support and not detract from the just authority of the superintendent.

12. The Committee recommended (paragraph 14) that a small steamer should be attached to the Settlement to enable the inspecting officer the better to perform his duty. I made a similar suggestion myself in my despatch No. 115, of the 4th of July last. But a better knowledge of local circumstances leads me to believe that this recommendation cannot be carried out without a very much greater expenditure than the occasional nature of the service would justify. The strong currents and tides met with on the coast between the mouth of the Demerara River and that of the Essequebo River, and in the Essequebo River itself, can be stemmed only by a steamer of great power. A small steamer would be of little use (an illustration of this will be found in the Attorney-General's report annexed), and a large one would be too expensive to purchase and work; moreover, the existing contract for the Colonial Mail Service provides for the performance of such services as visiting Massaruni at certain specified rates which do not exceed the probable cost of working a Government steamer, and as the contract has eleven years to run, it is not necessary to entertain the question at present.

13. The Committee recommended (paragraphs 15 and 16) that the subordinate officers of all the Colonial prisons, including Massaruni, should form a general prison staff, wearing a common uniform, and liable to be transferred from the service of one prison to that of another prison. I entirely concur in these recommendations, which are in substance similar to those submitted in my despatch No. 115 of the 4th of July, and approved of by your Lordship. The uniforms have been ordered and some transfers have been already made. But before the system can be fully carried out it will be requisite to provide additional accomodation for the prison officers both at Massaruni and at other prisons in the County where the officers cannot hire lodgings for their families.

14. The Committee refer (paragraph 17) to the want of room for the warders at Massaruni, and as this is a very urgent want, I have directed the immediate construction of six cottages close to the prison, in a site recommended by Mr. Sealy, the cost of which will be inserted in the Estimates for 1875.

15. The Committee recommended that the police employed at the Settlement should be recalled, and guards under the exclusive control of the superintendent employed instead. This recommendation was carried into effect some time ago, and on my late visit to Massaruni, Mr. Sealy expressed himself to me as highly satisfied with the result of the change.

16. It will be evident to your Lordship from the report of the Committee and also from a perusal of the inclosed reports of inspection, that there are many improvements still required before the penal Settlement can be pronounced in an entirely satisfactory state, but I believe good progress has been made, and is still being made, in improving the condition of the convicts.

17. As regards the site of the Settlement, I agree with Mr. Young, the Government Secretary, in thinking it has been happily chosen. I have traversed the sea coasts of Demerara and Essequebo, and much of that of Berbice. I have ascended the Berbice,

the Demerara, and the Essequebo Rivers for several miles, and I have not seen anywhere a site which offers so many advantages for a penal Settlement as Massaruni. It is no small advantage that, after the probationary term of separate confinement is passed, the prisoners can be usefully and beneficially employed in the granite quarries which lie immediately round the buildings. There is, as your Lordship is aware, an almost unlimited demand for the stone for completing the sea defences* of Georgetown. Those convicts whose strength is not equal to the severe labour of the quarries are employed in agriculture. Mr. Sealy has extended the provision grounds round the Settlement, and cultivated with success sweet potatoes, plantains, and other vegetables for the use of the prison. He has also established a farm-yard where oxen and cows, goats and pigs and poultry are reared in small quantities in order to supply the patients in the prison hospital and the lepers at Kaow Island with meat and milk. The care of the stock is a good employment for the weaker convicts. An accurate account of the consumption of the stock bought for the establishment or reared there is kept and sent periodically to the Auditor-General.

18. Mr. Sealy appears to have been fortunate also in stimulating the industry of the convicts employed in the quarries, for the quantity of stone supplied the present year was "as 3 to 1, when compared with that of 1873." (Auditor-General's Report annexed). Mr. Pollard, the Colonial Civil Engineer, informs me that he is now receiving from the Settlement 1,000 tons per month—a larger supply than he has ever had before, while the men appear to work better. The Attorney-General in his Report states that "the men appeared to work as cheerfully as one could expect." Careful records are kept of the work of all the convicts and they quite understand that, under the mark system, it is competent for themselves to earn by industry a remission of part of their sentence.

19. If a superintendent as well qualified as Mr. Sealy, a competent staff of officers, and, above all, efficient frequent inspection, can be secured, I see no reason to apprehend a recurrence of the disorders which have justly given the place such a bad reputation.

I have, &c.

(Signed) J. R. LONGDEN.

Inclosure 1 in No. 33.

Memorandum for information of the Governor.

(Extract.)

ON Tuesday the 29th September I inspected the Penal Settlement at Massaruni I went through all the buildings, and I inquired into the cases of the prisoners that I found in the cells undergoing special punishment for breaches of prison discipline.

I found the cells and interior of the buildings generally in a state of cleanliness and order, that reflected great credit upon the Superintendent, Mr. Sealy. The cells in the wooden prison struck me as being too large, and I think that every four of the present cells in that building might be beneficially converted into five. In the Stone Prison I found that each prisoner has the luxury of a hammock to sleep in. To me this was a novelty. In my judgment it is a luxury that should not be given. I presume that the practice arose from the fact of the floor of the cell being paved with tiles† instead of being boarded. I think the floors should be boarded and the use of hammocks abolished. Apart from the luxury of such a bed, I view the use of hammocks—and especially hammocks furnished with cord clews as these are—as highly objectionable, particularly in a prison in which coolies are confined; for they are thus afforded a ready means at any moment of indulging their favourite propensity for hanging themselves.

There are no dark cells; and there is no separate building in which violent and noisy prisoners could be confined. Mr. Sealy complains of the want of such accommodation, and suggests that the building at present used as a blacksmith's shop might be converted to the purpose.‡ I concur with him in this proposition.

I found the peculiar instrument of punishment called "the stocks" placed in an opening of one of the corridors. Mr. Sealy informs me that he has only had recourse to this means of punishment upon three or four occasions since he has been at the Settle-

* *i. e.*, the seawall and groynes for preventing the inundation of the city.

† This is so. The men are not allowed mattrasses, and the medical officers in the prisons generally object to the prisoners sleeping on stone or tile pavements.—J. R. L.

‡ I would prefer a building designed for the purpose. The blacksmith's shop is not suitable, and could be ill pared.—J. R. L.

ment, and that under existing circumstances he would be sorry to see the stocks abolished, for they are the only effectual means he has of restraining noisy and violent prisoners. If a detached building be fitted up with dark cells, he would not care to continue the use of the stocks.

Admirable as was the state in which I found the cells and prison buildings, I was not so well satisfied with the workshops and other buildings outside. I think many improvements might be here effected. Workshops and store room.

The store room and issue room were in a terrible state of disorder and confusion; everything appeared to be uppermost and nothing at hand. The place for any particular article appeared to be just where there happened to be room for it. Mr. Sealy accounted for part of this state of things by the fact of the Steward and Issuer being under suspension, and there being only an acting man temporarily employed to attend to the issues; but he assured me that he was giving his best attention to the matter, and he hoped in a very short space of time to produce a complete change. When I spoke to the steward—upon whose case I have reported in a separate paper—and told him that he might return to his duty, I also spoke about the state of the store room, and found great fault with it, and I cautioned him to bring about such a change that it might present a very different appearance at the next inspection, which he promised should be done.

The hospital is over the chapel. There were twenty patients in the ward when I inspected it. The accommodation in this ward seems fair enough, but the dispensary arrangements* are very bad. Mr. Sealy is engaged in building a new chancel to the chapel, and on the hospital floor he purposes to devote the additional space which this will give to a dispensary. This will be a great improvement. Hospital.

Above the hospital floor the space is devoted to private patients taken in for medical aid and on the score of humanity, such aid being otherwise unattainable.

There were two such patients on the day I visited the hospital; one was an old white man, an Englishman, who lives entirely alone on a neighbouring island. He was seen staggering about the beach by a passing boat, and would no doubt have died had he not been brought to the Settlement.

The necessities of the case very probably justify an arrangement of this kind, but I think that such patients should be accommodated in a separate building.†

The kitchen I found to be clean, and everything in good order. The general arrangements, however, struck me as being inconvenient, and Mr. Sealy said that such was the case, and that he had the matter in mind with a view to improvement. Kitchen.

I went all over the "Farm," as it is called, with Mr. Sealy. His efforts in the cultivation of vegetables appear to be successful, and he has made an experiment with rice, which promises well. He has been very successful in breeding pigs, and I think that it would be well if he would do more in this way. Farm.

The cattle bred at the Settlement appear to thrive and to do well; but nothing can be more miserable than the appearance of the cattle and sheep sent to the Settlement; they are nothing but animated skeletons.

I view it as merely wasting money to purchase cattle or sheep to send to the Settlement for any other purpose than early slaughter. I think that the cultivation of grass might be extended, and possibly a little more attention might be given to it.

The various industrial occupations were being actively followed at the Settlement. Industrial occupations.

I append a statement showing the distribution of the prisoners on the day of my inspection.

I inquired into the cases of the prisoners undergoing punishment for breaches of prison discipline. I found nothing to take exception to, and the complaints made to me by one or two men had nothing in them requiring notice. Prisoners under punishment.

With reference to the matter of diet, it struck me that the bread ration was of far too good quality. It is made wholly of the best flour. I obtained a small loaf, which I ate with my dinner; it was, without exception, the best bread I have eaten since I have been in the Colony. General remarks. Bread ration.

I would submit that about 80 per cent. of corn-meal should be mixed with the flour; such a mixture makes a good, nutritious, although perhaps somewhat coarse bread, and would cause a considerable saving to be effected.‡

I think that the quarters of the subordinate officers and warders of the prison are for the most part inconveniently situated. Some of the buildings are very unsuitable, and Quarters of warders.

* Since altered and much improved.—J. R. L.

† I concur in this, and propose to establish a cottage hospital without the prison for these cases.—J. R. L.

‡ This was tried, but gave rise to much complaint; see Reports of Attorney-General and Auditor-General. It has been persevered in, and the men are getting used to it.—J. R. L.

not in good condition. I think that it would be a pity to spend money on them. If new buildings be determined on, the question of a more convenient site should, I think, not be lost sight of.*

The warders should, in my judgment, live much nearer to the prison buildings than at present, so as to be immediately available in case of emergency.

New wooden prison.

The new wooden prison, for which a sum of 10,000 dollars was placed on the Supplemental Estimates, has not yet been commenced; the sight has however been levelled.

Conflict of authority.

Some misunderstanding appears to have taken place between Mr. Sealy, the Superintendent, and Dr. Klien, the Medical Officer. Both spoke to me on the subject. Dr. Klien was, I think, in the wrong, and I gave him so to understand; but, at the same time, I think that Mr. Sealy might, with the exercise of a little tact, so have arranged matters that Dr. Klien's feelings would not have been hurt, and harmonious relations between them might have been preserved.

The latest cause of misunderstanding arose out of Mr. Sealy giving an order to prevent a Captain Jones and his daughter from landing without his permission.†

Mr. Sealy heard that Captain Jones was going to land to visit Dr. Klien, and as Dr. Klien had not communicated with him on the subject, he took steps to prevent it.

There was also a previous case of dispute in respect of the boat; but as I was not directly appealed to on the subject, I did not go into details in either case. As Mr. Sealy stated that there was nothing in the rules to meet the particular case of the Medical Officer or Chaplain, or other superior officer of the establishment, receiving friends at their houses,‡ I told him to state the question on paper, and to ask for an authoritative decision as to the course to be adopted. With regard to Dr. Klien, I told him that the Superintendent was the officer held responsible for the general care and conduct of the establishment, and that no persons should land at the Settlement, and that no persons should be absent from the Settlement, without his knowledge. If once any other rule obtained, it would be so difficult to draw the line that there would be an end of all discipline.

Concluding remarks.

In respect of the question of the Settlement generally, I think that the site is admirably chosen, and instead of abandoning the Settlement, as has been proposed, I think that it should not only be retained where it is, but that it should be extended, and a greater number of industrial pursuits followed. In my judgment, a Commissioner of Prisons should without fail visit the Settlement every month, and if it could be visited oftener by a superior officer it would be very desirable.

(Signed) WILLIAM A. G. YOUNG.

Penal Settlement at Massaruni, October 2, 1874.

Inclosure 2 in No. 33.

Sir, *George Town, November* 28, 1874.

I HAVE the honour to report, for the information of his Excellency the Governor, that I paid a visit of inspection to the Penal Settlement on the 26th October last.

The steamer started from Georgetown about 7 A.M., but I arrived at the Settlement too late to be able to do anything that day, except obtaining the journals of the Superintendent, Chaplain, and doctor, and looking over them.

On the following morning I visited the prison at a little before 6. After watching the night guards relieved, the day warders taking charge, and the men brought out of their cells, the Superintendent and myself attended chapel. We then saw the men told off into parties and sent out for the day's work.

In the forenoon the books were inspected, and, in company with the Superintendent and doctor, I went through the kitchens, hospital, and prison, visiting every cell, hearing also all those who wished to prefer a complaint or to see a Commissioner. The several matters requiring attention I intend to notice under their appropriate heads.

In the afternoon of the 27th, we went on the Cuyuni River, as far as the first rapids.

On the morning of the 28th, I attended the doctor's parade at a quarter to 6, and saw those convicts who had stated they were not well. We also again visited each man in the punishment cells.

* The new buildings are determined on, and will be erected on a site recommended by Mr. Sealey.—J. R. L.

† The Special Rules for the government of the Penal Settlement at Massaruni forbid any person or goods being landed there without the permission of the Superintendent. (Rules, section xvi, clause 5).—J. R. L.

‡ The rule I quote above is absolute.—J. R. L.

The Superintendent and myself then went all over the farm, and inspected the different working parties at their work. This occupied until about half-past 8, when I left for Kaow Island, the doctor and chaplain coming with me. We spent about an hour at Kaow Island, and I then started for Georgetown, stopping on the way at Fort Island.

Having thus stated how my time was employed, I will now proceed to report on what I saw; and first as to the buildings:—

The buildings, so far as I could judge, appear in fair order. The alterations in the lighting and ventilation of the cells in the stone prison which Mr. Sealy commenced, have all been completed, and are a great improvement.

The padlocks formerly used for the doors of the cells in the stone prison on the upper floor have been removed, and proper locks put on. This entailed a good deal of labour, as the doors had to be fitted into the stonework. The prison and cells seemed all scrupulously clean. It would, perhaps, be better if, in future, the inside of the cells was washed with some stone colour instead of white. Where men have to be kept in cells all day, as when undergoing punishment, or when sick, the glare must be very great.

I was much pleased with the improvements made in the chapel. A neat chancel has been added, and other improvements made. The work, entirely done by prisoners, is very good, and the chapel instead of being as it was formerly, a repulsive-looking room, is now more suited to the purpose for which it is intended. An arrangement has also been made by which the hospital closets empty themselves into a paved pit out of sight, instead of into the iron pans that were formerly placed just at the entrance of the chapel.

A dispensary has been added opening into the hospital, thus enabling the dispensary warder always to see what is going on. Formerly it was on the upper floor.

There were twenty patients in hospital (a low average), and if a hundred more prisoners are sent up to the Settlement, there can be little doubt both floors of the building will be required for the prisoners. The upper floor has hitherto been used, as his Excellency is aware, for male persons, not prisoners, requiring medical attendance. There were no patients, however, there then, when I visited it, not that there was no sickness in the neighbourhood, for I learnt there had been great mortality amongst the Indians.

A proper room for the custody of prisoners really insane is required, what is called the padded room being quite unsuited for the purpose. A dead-house is in course of erection, and the pillars for the new prison were just commenced. The paling round the prison will soon require repairs.

Clothing.—Formerly each convict was allowed a suit of dry clothes to put on when he came in from work at night. That has been stopped; but I certainly think it is essential that the convicts should have dry clothing to sleep in. The men after work come in with their clothes wet through with perspiration, sometimes quite as wet as if dipped in water. If they are compelled to remain in these wet clothes all night, disease must be fostered.* Both the doctor and the clergyman spoke to me about this. The Superintendent informed me that the change had been made because it was found that the prisoners wore both suits at once, both in the day and at night, but he thought when he had the assistance of the additional warders he would be able to prevent the abuse, and would then revert to the old system. I trust that this will be insisted on, and I think a woollen garment for the heavy wet weather should be supplied. Some of the men only in the quarries and at the saw-pit are at present supplied with a working suit.

Food.—There were complaints about the food, more especially with respect to the dinner on Thursdays, and the Superintendent thought with some foundation. It has not been found practicable to get such a supply of fresh meat as to be able to give it regularly to the prisoners on this day, as the diet scale requires; and although the regulations say that when this is the case Australian meat is to be served out, none has been supplied.† The diet scale does not state whether the quantities named therein refer to food cooked or uncooked, and this has also occasioned disputes. Some of the prisoners seemed to think they did not get the full quantity allowed. I had some of the rations weighed, and they were the proper weight, or a few grains under, taking the quantities as of food cooked. I think it might be fairly considered a part of the Assistant Superintendent's duty to weigh and measure some of the rations each day.

Complaints were also made as to the bread; corn flour has been of late mixed with the white flour; at first the product must have been very nasty, and there are some

* Mr. Sealy has been instructed to take care that all the convicts are supplied with dry clothing at night, when their own is wet.—J. R. L.

† Directions have been given to send up cattle, and some were sent, but ten of them escaped into the bush. More will be sent.—J. R. L.

entries in journals with regard to it. What I saw was very fair, and the men are now used to it.*

The new hospital diet has been found to answer, the doctor having it always in his power to order in addition whatever he thinks necessary.†

The greatest complaints were with respect to the "reduced rations."‡ I could not ascertain what there was to guide the Superintendent as to placing men on reduced rations. Men who did not work sufficiently appeared to have been put on these reduced rations as a species of punishment; and the Superintendent stated it was a very useful means of keeping the convicts up to the mark. If, however, this is to be allowed, the power to place on reduced rations should be guarded, and a record kept of the occasions when it is exercised. The full scale is supposed to be only sufficient to keep a convict in good health when performing a proper day's work. To reduce this quantity of food for any length of time and yet require the convict to do the full amount of work would be unjust, and the longer (after a certain period) he was kept on the reduced scale, the less able he would be to do what was required of him. The doctor complained that when he ordered men for medical reasons to be put to light labour they only received these reduced rations.§ This, I think, is wrong, and that in such cases the full diet ought to be given, unless the doctor otherwise expressly orders. In some instances it would appear the sick in cells had the same fare. The punishment rations are also, I think, too small where men (as is permitted by the rules) are kept on them for thirty days continuously. The men so kept got unduly reduced. This the doctor thought might be obviated by giving them a fair meal once a week. The supply of fresh meat either for Kaow Island or the Settlement is hardly sufficient. The Superintendent suggested that each steamer should bring up from two to four oxen fit for slaughtering, and I would recommend that this plan should be tried.

The "farm" has been improved and the cultivation extended, so that a more regular supply of ground provisions may be looked for.

Convicts.—The convicts themselves seem in good health, and the Superintendent stated they were quite under control and working well. The discipline certainly has greatly improved since I was last there, and the amount of work obtained is largely in excess of what it used to be. The deliveries for the previous month from the quarries having been 1,174 tons of stone besides 2,175 faced hand dressed blocks. I had feared I should find a very bitter feeling on the part of the convicts against the Superintendent, but although I looked for it, I am glad to say I saw no evidence of its existence. On the contrary, so far as I could judge during the short time I was there, the men appeared to work as cheerfully as one could expect. There was a regularity and order observable about the establishment which I think does great credit to the present Superintendent. I was struck with the conduct of the prisoners in the morning chapel and at the numbers (some of each nationality) that took part in the service—a service which one felt could not but have a humanizing influence. The time for the school has been altered, and the chaplain rather regretted it was now limited to an hour once a week, on Saturdays. The conduct of the men in the workshops had improved in a very noticeable degree. I may here mention a school has been started for the officers' children.‖

Complaints.—All the complaints had reference either to the quantity or quality of the food, and I need not say anything further on this point. I visited each man in the punishment cells twice—once with the Superintendent and once without him.

Applications.—Convict Dummet,¶ sentenced to fourteen years, of which he has now served more than eleven; and convict Jason** sentenced to sixteen years, who has served for fourteen years—both applied for tickets of leave. Both are recommended by the Superintendent for this indulgence, and I would respectfully suggest that it should be granted.

I had a very painful scene with convict King in the hospital. He was in the last

* See remarks in Government Secretary's Report. The mixing of cornmeal with flour was suggested by Mr. Young, and if the quantity of cornmeal be not excessive it seems to answer.—J. R. L.

† This was an experimental diet, which is to be submitted to the Board of Prisons for confirmation. January 6, 1875.—J. R. L.

‡ The reduced rations are prescribed by the Rules in force, section xiv, § 1. On my recent visit I approved experimentally an improved diet suggested by Mr. Sealy, which, if found to answer, will be proposed to the Board of Prisons for adoption, in lieu of that now in force. The Superintendent and the Medical Officer both thinks the diet called "reduced rations" too small.—J. R. L.

§ According to the rules in force. But the light labour convicts will now receive the improved rations. —J. R. L.

‖ At Mr. Sealy's suggestion.—J. R. L.

¶ This man has been released on a ticket of leave since the date of this Report.—J. R. L.

** This man is not named in the list of convicts recommended to me by Mr. Sealy on my visits to Massaruni.—J. R. L.

stage of consumption and he begged with the most piteous entreaties to be removed to the Georgetown Hospital, as the doctors there, he thought, might do him some good, seemingly unaware that in all probability he could not have lived through the journey.* This man has always been most violent, and in consequence has spent most of his time in the punishment cells. I think his case requires a careful investigation to ascertain what has been the effect of a long course of punishment rations. Convict Majouh, a Frenchman, again applied for an investigation into his case, he alleging he had been wrongly convicted. I believe the matter was thoroughly gone into by the Inspector-General of Police some time ago, but I do not know the result.

Officers.—The subordinate officers are not what they should be, but there is hardly likely to be a radical change for the better until the contemplated prison staff is established. It would be a great assistance to these officers if some facilities were afforded them for obtaining goods, liquors, &c., either at the Settlement store or in the neighbourhood.† I fancy the arrival of the steamer is now often the signal for a big drink, and it can hardly be wondered at if the opportunity only occurs once a month.

Any little want of cordiality between the principal officers was, I hope, entirely removed before I left.‡

The Superintendent has undoubtedly done much to improve the Settlement, and he has carried out his reforms in the face of some serious difficulties. He is anxious that the visits of the Commissioners should be more frequent; and I would strongly urge that a Commissioner should inspect the place as often as practicable. If it is not considered desirable to adopt the recommendation of the Committee of the Court of Policy for the appointment of an Inspector with an authority to punish for the more serious prison offences, perhaps it might be found advantageous for three or four of some of the principal officials to undertake amongst themselves to visit the Settlement as convenience allowed. For myself, whenever my other engagements permitted, I should be very happy to take my turn. I would further respectfully urge on the Governor the desirability of purchasing a good steamer for the use of the Settlement, as suggested by the same Committee.§ One of some power would be requisite to stem the strong currents.‖ The contract boat on the day I went up could hardly make more than two knots an hour against the ebb spring tide,—certainly not three.

Kaow Island.—The lepers, with the exception of one man who was in a dying state, were, as the doctor stated, improving under the treatment which he was then trying of boracic acid, administered, as I understand, both internally and externally. The patients had numerous complaints, and one could not be surprised at their grumbling. It certainly is a wretched place. The lepers might be made more comfortable if the houses were moved to the higher ground near the landing-place. The complaints had reference to a deficiency of fresh meat and to the grass on the paths being allowed to grow so high as to bruise their sores when they moved about; both these grievances are easily removed.¶ The boat provided for the doctor to cross to Kaow Island is not a suitable one; and the only other boat at the Settlement is too large; a proper four-oared boat might be purchased for about 100 dollars.

Indians.—Formerly I believe the Catechists at the various Indian Missions near the Settlement were supplied with drugs, such as quinine, &c., from the Settlement, but this has been stopped. It is not fair of course that the establishment should be charged with the cost, but I think the Government might very properly give a supply of the more common medicines for the use of the Indians. I was credibly informed that a very large number of the aborigines were living within a moderate distance of the Settlement, and that unfortunately there had lately been great mortality amongst them—a mortality it was stated that might have been greatly reduced if ordinary medical attendance or comforts could have been supplied. Some provision has been made for treating sick males on the upper floor of the Settlement Hospital, but no female can be admitted there. I have already mentioned that this floor will be required when the new prison is occupied, and therefore some additional provision must then be made. I would suggest

* He died soon afterwards.—J. R. L.

† This is now authorized.—J. R. L.

‡ *Vide* Government Secretary's Report.—J. R. L.

§ The steamer engaged for the Attorney-General's use on this occasion was one of the smaller class of steamers belonging to the contractor, and is not powerful enough to do the work satisfactorily. But the larger class of steamers belonging to the contractor are quite equal to the work. On my late visit to Massaruni I made the voyage on the 21st December to Massaruni in 6¾ hours, and returned on the 22nd in 6¼ hours.—J. R. L.

‖ The largest class of steamers should be engaged. The expense would be 80 dollars a day more.—J. R. L.

¶ It is proposed to remove the female patients from Mahaica Asylum, to a new Asylum to be built in another place, and the patients now at Kaow Island will then be removed to Mahaica.—J. R. L.

that a suitable building should be erected near the Settlement, say at or near Calleocoon, containing two wards, one for males and one for females.* The Doctor could easily attend to it, and is quite prepared to do so. I feel confident that the Court of Policy would readily sanction the necessary expenditure, if the Governor would permit my introducing a resolution for the purpose. The Indians deserve liberal treatment at the hands of the Government, for whenever they can assist in any way they do their best to the utmost in their power.

There is one other point I wish to bring to his Excellency's notice, and that is the state of the ruins on Kykoveral and at the Fort Island. Both are quite overgrown with bush and utterly neglected. Kykoveral might easily be cleared and kept clear by the convicts, without any expense whatever. The ruins at Fort Island might be cleared at a small cost. The church could be roofed and railed in, and the fort cleared and cleaned.†

Several of the members of the Court of Policy have from time to time expressed a strong opinion that this should be done, and any proposal to preserve these ruins from total destruction would be warmly supported by them.

Having now noticed all the various points which appear to me to call for remark, I have, &c.,

(Signed) W. F. HAYNES SMITH,
Attorney-General.

The Honourable W. A. G. Young,
Government Secretary.

Inclosure 3 in No. 33.

Sir, *Audit Office, December* 4, 1874.

IN accordance with you instruction I left Georgetown on a visit of inspection of the Penal Settlement, on the morning of the 1st instant, and returned in the afternoon the 3rd. Twelve convicts, recently convicted by the Supreme Court were taken down in the steamer, making the number now confined at the Settlement 210, besides 38 prisoners from Georgetown, and two others sentenced by the local magistrate.

There were 50 convicts in the quarry on the morning of the 2nd instant, and in looking at the out-turn of stone this year, the contrast with that of 1873 is very remarkable. The receipt of stone at the sea wall from the Settlement, for the 11 months ended 30th November, amount to 7,119¾ tons, the ratio being as 3 to 1, when compared with those of 1873.

In the provision grounds twenty-six men were at work. The soil at best is poor, and needs all the manure which the Superintendent is applying to it, a small quantity of very excellent rice has been reaped and preparations were being made for planting more; with a view to the economical distribution of labour, it might be well to have one of the warders who possesses the necessary qualification, especially set apart to direct all the operations of the farm, and without increasing the vote for warders, an extra allowance might be made for such a man, as also for master tradesmen employed on the Settlement, as warders, by having three grades as is the case in the police force, men in the lower grades receiving less than 30 dollars per mensem.

The police heretofore stationed at the Settlement have been removed, 15 men returned to town with us in the steamer, and the place is now guarded by its own officers, as most of the men are unmarried, they may be accommodated in the quarters recently occupied by the police, but it is probable that additional barrack accommodation may be required ere long, and it would be well to provide for the contingency.‡

There were 14 convicts in probation and 6 in solitary confinement. One of these latter, a German (No. 180), complained that, being a white man, he was compelled to work in the sun, and that his eyesight was being affected thereby. Another, Sullivan (No. 147), requested that his Excellency might be moved to relegate him to Georgetown, and bind him to someone there, where he might serve out the remainder of his sentence. No. 288, Cooper, made a long complaint to the effect that the doctor had ordered flannel for him and that the Superintendent would not give it to him. He also complained that

* I propose to make provision for a cottage hospital away from the prison. Mr. Sealy strongly objects to free men being admitted into the prison hospital.—J. R. L.

† Directions, of which the Attorney-General was not aware, had been given to the Civil Engineer some time before this to clean out and fence round the Dutch chapel at Fort Island, with a view to its restoration. The ruins at Kykoveral, which I visited on May last, consists only of an archway and some yards of brick wall.—J. R. L.

‡ This has been already ordered.—J. R. L.

he was made to work in the sun, to the detriment of his eyesight. He was then suffering from defective eyesight.

The hospital for sick freemen was entirely empty, but there were 15 convicts in the other ward, some of them long-standing cases. L'Enfant, a Frenchman, had been admitted since the 6th May, seemingly a chronic case of rheumatism, and, I fear, a cripple for life; Solomon Fraser, also afflicted with rheumatism, had been in the hospital since July. Both of these complained of the food being insufficient. April James, another rheumatic subject, has been in the hospital since June. Sleeping in damp cells may have been the procuring cause of their illness, and, in order to lessen the effect upon others, it may be desirable that each convict should have a dry suit at night, particularly in such weather as we are now having.*

I received a communication from the Superintendent to the effect that 13 convicts wished to speak with me, and early in the morning of the 3rd instant I went to the prison to see them. Antonio de Sebastian (No. 259) spoke for himself and six others, Portuguese, stating the ration they received was very small, and oftentimes they were very hungry. He said that the corn meal which was mixed with the flour for bread disagreed with them, and occasioned diarrhœa; and, finally, desired to see the Portuguese Consul. Majalva, a coolie, also complained of the bread, and asked to have it changed. Manoel Picter (No. 282) stated that he wore boots which were now worn out, and he could get no others; complained that his comb and hankerchief had been taken from him. Thomas Beckles, a Barbadian, also complained that his comb had been taken away, and partiality was shown, as the rules were not applied equally to all. Maddo, a Coolie, sentenced for life, stated that he had been confined eleven years, and talked of hanging himself; and Primus Tappin, a blacksmith from Berbice, was under the belief that his Excellency would bind him to some prison in Georgetown for the remainder of his sentence. I tasted the bread, made from one-third corn meal and two-thirds wheaten flour, and found it somewhat bitter; I also tasted the corn meal, which, although not fresh, was nevertheless sound. I recommended the Superintendent to put less meal in the dough he was preparing for the bread, and possibly a little molasses added thereto would make it more palatable.

Mr. Sealy requested me to inquire whether the order of the Prison Board requiring the officers at the Settlement to pay 12 per cent. upon the contract prices for articles purchased at the store could not be relaxed, as in some cases a hardship was inflicted.† The order was made some years ago, in consequence of the loss sustained by the Government in retailing articles to the officers out of a store specially stocked for their convenience.

There are 12 revolvers at the Settlement, but no ammunition for them; the Superintendent requested that he might be supplied, and also stated that he was prepared to use the condemned powder belonging to the militia for blasting the stone.

Two convicts, whose sentences have expired, returned to Georgetown in the steamer. One of them, named Bowman, is recommended by Mr. Sealy as a well-behaved man, who might be employed by the Government. He is a cooper, carpenter, and blacksmith, and Mr. Sealy was desirous that employment should be found for him at once.

I have, &c.

(Signed) WM. BRANCH POLLARD,
Auditor-General.

The Honourable Wm. A. G. Young,
Government Secretary.

No. 34.

The Earl of Carnarvon to Governor Longden, C.M.G.

Sir, *Downing Street, March 6, 1875.*

I HAVE had under my consideration your despatch‡ of the 1st of January, respecting the penal establishment at Massaruni.

Your despatch and its inclosures discuss many points of detail on which it is not necessary for me to enter, beyond expressing my appreciation of the evident care which you have bestowed on their consideration and adjustment.

The principal question at issue in the correspondence which has passed between the

* This also has been ordered.—J. R. L.
† I propose to reduce it to 5 per cent.—J. R. L.
‡ No. 33.

Colonial Government and the Secretary of State is the retention of the penal settlement at Massaruni. I am not prepared at present to urge its removal, but I continue keenly alive to the dangers of abuse incident to its remote situation.

I agree with you that the fundamental condition for ensuring the maintenance of good order and management at a penal establishment so remote from the seat of Government, must be frequent and efficient supervision. I approve your having specially confided the duties of supervision to one responsible officer of high position, but I hope that this arrangement will not conflict with the continued inspection of the settlement by other public officers; and I trust you yourself may find it in your power to pay it frequent visits, say once in two months. All inspections by whomsoever undertaken should be thorough inspections. Even with every precaution the dangers of abuse are only too imminent.

It may be said, perhaps, that so long as official inspections are frequent and efficient, remoteness and isolation will make no difference, inasmuch as mere vicinity to a prison does not enable its neighbours to know what is going on within it. But the neighbourhood may know something about it from the persons employed within it, who are not imprisoned—the warders and inferior officers; and if proper regulations are established respecting visits to prisoners and communications with them by their friends (such as are contemplated in 28 and 29 Vict., cap. 126, schedule 1, sec. 54) there would be much more likelihood of abuses transpiring in a peopled neighbourhood than in a remote wilderness.

Prisoners of the races and classes confined in the prison at Massaruni might be visited by their friends or others (though of course under rigorous conditions as to frequency and mode) if the prison were situated in their native place; whereas the difficulty and cost of reaching a remote prison will probably deprive the prisoners at Massaruni of any but a very few such visits.

With regard to your objections to the appointment of a director or inspector as proposed by the Committee of the Court of Policy, I have to observe that similar objections might probably be urged with equal force to the consolidation of other departments besides that of the prisons under one chief, who, though he can only visit particular stations at intervals, is, nevertheless, held responsible for the general efficiency of the service over which he presides. But if you see serious reason to object to the change, I am willing that the prisons of the Colony should remain as heretofore, under the supervision of the Governor acting through the Colonial Secretary's office.

I have, &c.

(Signed) CARNARVON.

No. 5.

BAHAMAS.

BAHAMAS.

No. 35.

Governor Robinson to the Earl of Carnarvon.—(*Received August* 7.)

My Lord, *Government House, Nassau, June* 30, 1875.

IN compliance with the instructions contained in the Earl of Kimberley's Circular despatch of the 30th January, 1872, I have the honour to forward to your Lordship Returns relating to Crime and Prison Discipline, together with the Reports therein called for.

In my Report on the Blue Book for 1874, I referred at length to these Returns.

I have, &c.

(Signed) WILLIAM ROBINSON.

Inclosure 1 in No. 35.

Gaols and Prisoners.

STATISTICAL RETURN for the Prisons of the Bahamas for 1874.

Name and Nature of the Prisons. (Whether "Common Gaol," "Penitentiary," &c.) Mere "Lock-ups" not to be inserted.	Total Number of Persons Committed in 1874.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment).				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1874.	The Daily Average on the Sick List.	The Number of Deaths during 1874.
		For Debt.	For safe Custody till Trial, or for Want of Security.	For Purposes of Penal Imprisonment.*	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months and less than One Year.	For Three Months or less.				
Nassau Prison, situate in southern suburbs of the City of Nassau, and is a "Common Gaol.	344	2	32	310	40	19	100	2	12	28	268	67·33	23	1·66	1
Total	344	2	32	310	40	19	100	2	12	28	268	67·33	23	1·66	1
Men	207	1	25	181	20	11	51	2	12	22	146	52·81	21	1·61	1
Women	85	1	6	78	12	3	44	..	..	5	73	6·93	2	·05	..
Juveniles	52	..	1	51	8	5	5	..	..	1	49	7·59	..	..	..

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

[*These Questions are to be filled up in respect of each Prison in the Colony.*]

Q. 1. If the prison is on the separate system, is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* The Nassau Prison is conducted on the separate system, the prisoners being associated only when at work.

Q. 2. If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* The prisoners are sent out to work during the

day in "penal gangs," each gang being under the supervision of one or more overseers. Silence is strictly enforced upon the prisoners, and any infraction of the rule subjects the offender to punishment.

Q. 3. How many cells are there; and how many associated wards?—*A.* There are 101 cells, including six "solitary" or "punishment" cells. There are also three hospital wards, a medicine room, and a room for the sick nurse, together with six bath-rooms.

Q. 4. Taking the *average* number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* Each prisoner occupies a separate cell, and each cell contains on an average 800 cubic feet.

Q. 5. How are the prisoners classified?—*A.* The male and female prisoners are confined in separate parts of the prison, so as to prevent their seeing, conversing, or holding any intercourse with each other. The prisoners of each sex are divided into the following classes, viz.:

1. Prisoners before trial from convicted prisoners;
2. Prisoners committed upon charges affecting their lives from prisoners committed for other offences;
3. Juveniles under 18 years of age from adults;
4. Felons from misdemeanants.

Q. 6. Is penal labour—that is, labour by treadmill, crank, or shot drill—in force?—*A.* Strictly penal labour, that is labour by shot drill, is now in force.

Q. 7. If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadwheel labour, give, first, the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest?—*A.* All prisoners sentenced to penal servitude or to hard labour are, during the first three months of their sentence, put to shot drill for a period of three hours daily: one hour and a half of which is performed in the morning after sunrise, and one hour and a half in the afternoon.

Q. 8. What kind of labour, other than penal labour, is in use?—Prisoners at work within the prison walls are employed in quarrying stone on the prison lot, and converting it into macadam for use on the public roads.

Q. 9. If the prisoners are employed beyond the walls of the gaol, state?—*A.* Yes.

(1.) On what kind of work they are so employed?—*A.* In repairing and macadamizing the public roads; in cleaning the public drains and gutters, &c.; in weeding and keeping in order the Government House, and other public grounds.

(2.) How are they supervised?—*A.* By overseers.

(3.) How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years?—*A.* There were two escapes of prisoners in 1872; but none in 1873 and 1874. The escaped prisoners were captured.

(4.) How the profits of their labour are accounted for?—The prison derives no profit or benefit from the labour of the prisoners; they are employed exclusively on public works, and the public alone reaps the benefit of their labour.

Q. 10. What was the total annual cost of the prison during the year 1874?—*A.* The total cost of the prison for the year, including the salaries of the keeper, chaplain, and all its subordinate officers, amounted to 1,991*l.* 12*s.* 5*d.*

Q. 11. What was the annual amount of the prisoners' earnings during 1874?—*A.* There have been employed on the public roads, and other public works during the year, a daily average of 50 prisoners, and if the labour of each prisoner be estimated at 1*s.* 3*d.* per day, the value of the labour of the prisoners for the year may be put down at 978*l.* 2*s.* 6*d.*; but no specific sum has been received in return for such labour.

Q. 12. What are the number of the hours allotted for sleep? And, if sleep is in association, are the dormitories lighted; and how often are they patrolled during the night?—*A.* 8 to 6 in winter, 8 to 5 in summer. Ten hours are now allotted for sleep in the winter, and nine in the summer. The corridors of the prison are lighted and patrolled all night by two overseers, who relieve each other alternately.

Q. 13. What were the number and nature of the punishments inflicted for offences committed by prisoners undergoing imprisonment?—*A.* Two hundred and eighty-eight punishments were inflicted (by solitary confinement) for breaches of prison discipline during the year.

Q. 14. Is there, or are there, any chaplain or chaplains of any, and what, religious persuasions?—*A.* There is a chaplain, who is a minister of the Anglican Church.

Q. 15. Are religious services regularly, or otherwise, performed for the benefit of the prisoners of any, and if any what, religious persuasion?—*A.* Religious services are regularly performed by the chaplain on Sunday mornings, and Wednesday afternoons.

Q. 16. Are Roman Catholic priests and Dissenting ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Dissenting ministers are allowed free access to the prison; and when prisoners of their respective persuasions are committed to prison they are apprized of the fact by letter. There is no priest of the Roman Catholic faith in the Colony.

Q. 17 What provision is made for the education of prisoners?—*A.* The 63rd Prison Rule makes provision for the employment of a fit and proper person, to be recommended by the chaplain.

Q. 18. On what conditions are remissions of imprisonment granted?—*A.* There is no rule or regulation on the subject. It is a matter purely discretionary with the Governor of the Colony.

Q. 19. Have coroners' inquests been held on every occasion of a death in prison during the past year? and what were the verdicts?—*A.* Coroners' inquests are always held on the bodies of prisoners who die in prison. There was one death during the year, and the following was the verdict of the jury: "acute dysentery."

Q. 20. (1) What was the sanitary state of the prison during the year 1874?—*A.* The sanitary state of the prison during the year has been most satisfactory.

(2) What were the prevailing diseases?—*A.* Diarrhœa and dysentery, rheumatic and catarrhal affections, and chronic heart diseases.

Q. 21. What are, shortly, the rules as to diet?—*A. Men:* Breakfast, ¾ pints corn grits (Indian) boiled into hominy, ½ gill molasses; or 18 ozs. of wheaten bread for soldiers and seamen. Dinner, ½ pint of rice, boiled with salt pork. Twice a week hard-labour prisoners get ½ lb. of fresh meat, boiled, and a pint of soup. Lunch, hard-labour prisoners, 9 ozs. bread.—*Women:* Breakfast, ½ pint (corn grits) hominy, ½ gill molasses. Dinner, ½ pint rice, cooked with salt pork. Lunch, hard-labour prisoners, 9 ozs. bread.

The above is subject to be modified or altered according to circumstances of sickness or punishment.

(Signed) A. J. THOMPSON, *Provost Marshal.*

February 2, 1875.

Criminal Statistics.

I.—Offences.

Table showing the Number of Offences reported to the Police or the Magistrates during 1874.

Total Number of Offences Reported.	Offences against the Person.	Prædial Larceny.*	Offences† against Property (other than Prædial Larceny).	Other Offences.
2,162	501	108	188	1,365

* By "Prædial Larceny" is meant the offence, prevalent in the sugar-growing and coolie-importing Colonies, of robbing provision grounds and homesteads. It need not be filled up in Colonies where such crime is not prevalant; and, it being struck out, any other prevalent crime may be substituted—as cattle stealing, arson, &c.

† Include both offences against rights of property and injuries to the subjects of property.

II.—Apprehensions and Summonses.

Table showing the Number of Persons brought before the Magistrates' Courts by Arrest Warrant or Summons for Offences, and how their Cases were disposed of in the Magistrates' Courts.

	Number Discharged for Want of Prosecution by the Party Complaining or for Want of Evidence.	Number of Cases Dismissed on the Merits.	Number of Persons Summarily Convicted.	Number of Persons Committed for Trial in the Superior Courts.
Offences against the person .	92	136	272	13
Prædial larceny	3	20	87	—
Offences against property* other than prædial larceny	17	26	116	11
Offences against Master and Servants Acts, including Acts relating to indentured coolies	1	3	9	—
Other offences	147	464	777	2
Total number of persons summoned or apprehended	260	650	1,252	26

Note.—Purely civil cases in which Magistrates exercise juristiction are not to be included in this or the following table.

* See foot note (†) above.

III.—Summary Convictions.

Table showing the Number of Summary Convictions for various classes of Offences, and the kind of Punishments inflicted.

Punishments.	Total Number of Offences.	Assaults and other Offences against the Person.	Malicious Injuries to Property.	Prædial Larceny.	Offences against Property other than Malicious Injuries to Property or Prædial Larceny.	Offences against Revenue Acts, Highway Acts, Health Acts, and other Acts relating to the Social Economy of the Colony.	Offences against Masters and Servants' Acts, including Acts relating to Indentured Coolies.	Other Offences.
Fine	891	220	4	32	15	2	5	613
Imprisonment in lieu of fine or surety ..	95	18	..	10	1	..	..	66
Peremptory imprisonment ..	243	32	1	39	98	..	..	73
Whipping ..	13	..	..	4	2	..	..	7
Bound over with or without sureties ..	10	2	..	2	..	..	..	6
Total ..	1,252	272	5	87	116	2	5	765

Note.—Where there has been an Appeal from the Magistrates' decision the case is to be entered as finally decided, and not necessarily according to the Magistrates' original decision.

IV.—Indictments and Informations in the Superior Courts.

Including Courts analogous to the Courts of Quarter Sessions in England,—*i.e.*, District Courts, &c.

State how the Cases tried in the Superior Courts ended.	Total.	Murder, other than Wife and Child Murder.	Manslaughter	Attempt at Murder.	Include in the Returns below the Indictments for Attempts and Conspiracies to commit the several Offences.											
					Murder of Wife, Reputed Wife, or Concubine.	Child Murder.	Concealment of Birth.	Abortion.	Rape.	Unnatural Crimes.	Other Offences against the Person.	Malicious Injuries to Property.	Robbery with Violence.	Prædial Larceny.	Other Offences against Property.	Miscellaneous Offences.
Judgment for the Crown .	19	..	1	..	..	..	1	..	..	..	6	..	..	..	11	..
Judgment for the Prisoner	11	1	..	1	..	..	..	..	1	..	5	1	..	..	2	..
Prisoner found insane ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Case fell through for want of prosecution (including cases where a bill was thrown out by Grand Jury*) ..	4	..	..	..	..	..	..	..	1	..	1	2	..	..	..	..
Total	34	1	1	1	..	..	1	..	2	..	12	3	..	..	13	..

* Grand Juries abolished.

V.—Comparative Table.

Comparative Table showing the Number of Offences, Apprehensions, Convictions, and Acquittals for the last Four Years.

	1871.	1872.	1873.	1874.
The number of offences reported to the police and to the Magistrates	* 1,436	2,320	2,113	2,162
The number of persons apprehended by the police or summoned before the Magistrates	* 1,464	2,416	2,126	2,188
The number of summary convictions—				
1. For offences against the person	* 158	307	268	272
2. For prædial larceny	* 28	77	49	87
3. For offences against property other than prædial larceny	* 114	94	119	116
4. For other offences	* 533	934	799	777
The number of convictions in the Superior Courts—				
1. For offences against the person	32	8	14	8
2. For pradial larceny	..	..	..	..
3. For offences against property other than prædial larceny	2	18	17	11
4. For other offences	2	14	1	..
The number of persons acquitted—				
1. In the Inferior Courts	..	955	864	824
2. In the Superior Courts	10	6	9	11

* Information not received from out-islands.

(Signed) E. B. A. TAYLOR, *Colonial Secretary.*

Colonial Secretary's Office, June 20, 1875.

Inclosure 2 in No. 35.

The Provost Marshal's Report on Blue Book Statistics for 1874.

THE number of prisoners in custody on the evening of the 31st of December, 1873, was 63, of whom 53 were males and 10 were females.

The number of commitments during the year 1874 was 344, of whom 2 were for debt, 32 for safe custody till trial or for want of security, and 310 for purposes of penal imprisonment. Of the last number 268 were for sentences of three months or less, and of this number 145, or more than one-half, were for sentences of twenty days and under.

The number of commitments during the year 1874 was greater by 43 than that for 1873, yet, owing to the trivial nature of the offences committed during the former year, and the short sentences imposed, the daily average number in prison during the year 1874 was less than the daily average for 1873. For the former year it was 67·33; for the latter 72·03.

The following is a return of the daily average number of prisoners for the last five years, which shows a steady decrease in the number:—

Years.	Daily Average.
1870	97
1871	92
1872	88
1873	72
1874	67

The average number of prisoners received monthly has been 28, of whom 20 were males and 8 were females; and the monthly average remaining on hand has been 68, 59 being males, and 9 females.

The prisoners sentenced to penal servitude and hard labour have been employed in quarrying stone, in repairing and macadamizing the public roads, in cleaning the public drains and gutters, and in weeding and keeping in order the Government House and other public grounds. The work is all done on account of the Government, and although the prison derives no actual revenue from it, yet its absolute value to the Colony is considerable.

The customary good order and discipline of the prison have been maintained during the year without the necessity of having recourse to undue severity. No corporal punishment has been inflicted during the year.

The expenditure of the establishment, including the salaries of the Keeper, Chaplain, and all its subordinate officers, amounted in the year 1874 to 1,991*l.* 12*s.* 5*d.*

The sanitary state of the prison has been most satisfactory. There was one death, the verdict of the Coroner's jury being "acute dysentery." The constitution of this prisoner, when admitted to prison, was completely broken down. He had been committed to take his trial at the General Court on a charge of Larceny, but before the day of trial came he had answered for his offence at a higher than any earthly tribunal.

(Signed) A. J. THOMPSON, *Provost Marshal.*

February 2, 1875.

Inclosure 3 in No. 35.

Attorney-General's Report for the Year 1874, *on the State of Crime in the Colony, as shewn by Criminal Procedure in the General Court.*

AS stated in previous report, the General Court is the only Superior Court of Criminal Jurisdiction in the Colony, and it has jurisdiction not only over offences committed on the land, but also over the several offences referred to in the Imperial Statutes, 12th and 13th Vict., c. 96; 18th and 19th Vict., c. 91, sec. 21; and 30th and 31st Vict., c. 124, sec. 11.

The mode in which offences are brought before the Court is as follows:—

A charge must be laid before a Magistrate, who, if he commits the accused for trial, returns the depositions taken by him to the office of the Attorney-General, when the Attorney-General, if he concurs with the Magistrate as to there being a sufficiency of evidence to place the accused on his trial, prosecutes the case by exhibiting at the next meeting of the Court an information charging the offence in the same manner as,

according to the practice of Criminal Courts in England, would be adopted in framing an indictment.

On the filing of an information, which is an act of course on the motion of the Attorney-General, the accused is required at once to plead, and the trial proceeds exactly in the same manner as a trial of an indictment at the Central Criminal Court in London, with the exception that, except in a capital case, a verdict of conviction or acquittal may be returned by eight out of the twelve jurymen, and in capital cases a verdict of acquittal may be returned in like manner.

The necessity of the previous finding of a Bill of Indictment by a Grand Jury, and of the unanimity of jurors was put an end to here as far back as the year 1848, by the Colonial Statute, 11 Vict., c. 21; and my experience of the working of that Statute has fully convinced me that the change which it effected in the administration of justice has been very beneficial.

Proceeding, however, to the state of crime in the Colony, as shown by criminal proceedings in the General Court in the year 1874, I have to report, that those proceedings do not evidence any increase of crime for the year either as to the number or character of the offences brought to trial, for although two charges of murder and several cases of arson appear in the list, yet with reference to the murder charges one proved to be groundless, while in the other case, although death had been caused by an act of brutal violence, there was no evidence of premeditation, and a conviction of manslaughter alone took place; in addition to which it may be stated that although the conviction took place in 1874, and must consequently be noted in the returns for that year, the offence actually occurred in the early part of 1873, the delay in the ultimate trial having been occasioned by a disagreement on the part of the jury at the first trial in July, 1873, and by the absence of witnesses on the part of the defence in the October Term following.

The charges of arson were three in number, in two of which the evidence was so totally insufficient that the parties were not placed on their trial; while in the third, at the close of the case for the Crown, an immediate acquittal took place.

Outside of the charges of murder and arson before referred to, the criminal cases for the year were confined principally to minor felonies and misdemeanours, for unlawfully wounding, the details of which I submit, as follows:—

Hilary Term, commencing January 20, 1874.

Two criminal informations were exhibited this term, one for murder and one for feloniously wounding, in both of which cases acquittals took place on the merits.

There were also two cases standing over from previous terms, one for murder, which resulted in a conviction for manslaughter, and one for attempting to have carnal knowledge of a girl under ten years, which fell through in consequence of the child not only being found deficient in understanding the nature of an oath, but being shown to have no idea of the moral obligation of speaking the truth.

The case had stood for trial in Michaelmas Term, 1873, but was postponed at my instance for the purpose of having the child instructed in the nature and obligation of an oath; but after having been for three months under the care of a lady of high character and attainments who was specially qualified for the work, I received a report so disparaging as to her veracity that I did not feel justified in placing the accused on his trial.

Easter Term, 1874.

This term commenced on the 21st of April, 1874, the Criminal Calendar consisting of five cases only, viz:—

Two for house-breaking and larceny, in one of which an acquittal took place on its merits, the other resulting in a verdict of "Guilty."

One for shop-breaking and larceny, in which the accused pleaded guilty,

One for feloniously shooting at with intent to murder or do some grievous bodily harm,

And one for feloniously wounding.

The charge for feloniously wounding was not supported by the evidence, and an acquittal took place. The prosecution for shooting at with intent to commit murder resulted, after two trials in the same term, in a verdict of acquittal, but it deserves some special notice as it was a peculiar case, and I was not at all satisfied that the absolute verdict of acquittal which took place was a proper one. Under no circumstances, however, could the case be fairly referred to as evidencing the state of crime in the Colony, as the accused was the mate of an American vessel lying at the time at one of the abutments in the Port of Nassau, who had discharged a loaded revolver in the direction of the land, the

ball striking a building in one of the streets of Nassau, and the question for the jury was whether he had discharged it at the prosecutor (a labouring man) with either of the intents charged in the information. The case was tried, however, on both occasions by a special jury, and resulted ultimately in a verdict of acquittal.

Trinity Term, 1874.

The term commenced on the 21st of July, when I exhibited eleven informations, namely :—

One for concealment of birth,
Four for unlawfully wounding,
One for housebreaking and larceny,
One for shopbreaking and larceny,
One for larceny as a bailee,
One for simple larceny, and
Two for obtaining goods by false pretences.

Of these all were convicted or pleaded guilty, with the exception of the two charges for obtaining goods by false pretences, in which one of the accused was acquitted, and the other found to be insane on arraignment. None of the cases contained any feature calling for special notice.

Michaelmas Term, commencing October 20, 1874.

The number of criminal cases returned by the Magistrate to the Attorney-General's office for prosecution during this Term numbered fourteen in all. In two of these, however, (charges of arson) the evidence was so wholly insufficient that the accused was (the charges being against one and the same person) discharged by Proclamation without an information having been exhibited.

The informations exhibited and filed were as follows :—

One for arson,
One for carnally abusing a girl between ten and twelve years,
One for indecent assault,
Three for unlawfully wounding,
Two for assaults occasioning actual bodily harm,
One with feloniously breaking into a warehouse with intent to commit felony,
Two for shopbreaking and larceny, and
One for stealing in a dwelling-house to the value of five pounds and upwards.

In addition to which the man who had been found insane on arraignment the previous Term having been reported by the Medical Officer of the Asylum to have recovered, was put on his trial.

The result of the several cases was as follows :—

The arson case, the charge of carnally abusing a girl between the age of ten and twelve, and two of the unlawfully wounding cases, ended in acquittals on their merits.

In the indecent assault case, after the jury had been impannelled the prosecutrix did not appear, whereupon a verdict of not guilty was returned.

In one of the cases of assault occasioning actual bodily harm the prosecutor and his witnesses, all of whom resided in an Out-island, also failed to appear, when a *nolle prosequi* was entered on the information. In the other case of assault occasioning actual bodily harm a conviction took place, after a trial lasting two days; and in all the other cases, including the one in which the accused had originally been found insane on arraignment, the parties pleaded guilty.

A summary of the foregoing cases and their results is as follows :—

Thirty-four cases in all; in which there were nineteen judgments for the Crown, eleven acquittals, and four fell through for want of prosecution.

Of the thirty-four cases, twenty related to offences committed or alleged to have been committed in the Island of New Providence, and fourteen to offences committed on the Out-islands.

The number of cases sent for trial by the Magistrates show an increase of two over those sent in 1873, but the judgments for the Crown in both years were exactly the same in number.

(Signed) G. C. ANDERSON, *Attorney-General.*

Attorney-General's Office, January 4, 1875.

No. 36.

The Earl of Carnarvon to Governor Robinson.

Sir, *Downing Street, August* 16, 1875.

I HAVE received your despatch of the 30th of June,* forwarding the Annual Returns relating to prison discipline and crime in the Bahamas for 1874.

The gaol at Nassau is a credit to the Colony, and the manner in which prison discipline is carried out there is, I am glad to observe, resulting in a diminution of the average prison population.

The report of the Attorney-General, Sir George Anderson, is full and interesting. The Bahamas I observe is one of the Colonies which has abandoned the principle of unanimity in jury verdicts; and after twenty-six years' experience of the change Sir George Anderson pronounces it to have been beneficial, In some quarters it was apprehended that the abandonment of unanimity would lead to hasty verdicts; and the principle was qualified by requiring larger majorities in inverse ratio to the length of deliberation. But the experience of the Bahamas, and also of Hong Kong, where no such qualifications were introduced, proves that in those places the balance of convenience has been found to be against them.

I have, &c.
(Signed) CARNARVON.

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* No. 25.

No. 6.

NATAL.

NATAL.

No. 37.

Major-General Sir G. J. Wolseley, G.C.M.G., K.C.B., to the Earl of Carnarvon.—(*Received June* 5.)

(Extract.) *Government House, Natal, April* 26, 1875.

I HAVE the honour to forward to your Lordship the Criminal Statistics for 1874. They include the report of the Attorney-General on crime, and the returns of gaols and prisoners.

Inclosure in No. 37.

Criminal Statistics, 1874.

I.—Offences.

Table showing the Number of Offences reported to the Police or the Magistrate during 1874.

Total Number of Offences Reported.	Offences against the Person.	Cattle Stealing, &c.	Offences* against Property, (other than Cattle Stealing).	Other Offences.
6,785	983	95	603	5,104

* Include both offencs against rights of property and injuries to the subjects of property.

II.—Apprehensions and Summonses.

Table showing the Number of Persons brought before the Magistrates' Courts* by Arrest Warrant, or Summons for Offences, and how the Cases were disposed of in the Magistrates' Courts.

	Number Discharged for want of Prosecution by the Party complaining, or for want of Evidence.	Number of Cases Dismissed on the Merits.	Number of Persons Summarily Convicted.	Number of Persons Committed for Trial in the Superior Courts.
Offences against the person	38	134	790	28
Cattle stealing, &c.	5	2	..	79
Offences against property† other than cattle stealing, &c.	23	113	397	52
Offences against master and Servants' Acts, including Acts relating to indentured coolies ..	18	131	1,280	..
Other offences	42	355	3,285	4
Total number of persons summoned or apprehended	126	735	5,752	163

Note.—Purely civil cases in which Magistrates exercise jurisdiction are not to be included in this or the following Table.

* Including Court of Protector of Indian Immigrants.

† See footnote (*) as above.

III.—Summary Convictions.

Table showing the Number of Summary Convictions for various Classes of Offences and the kind of Punishments inflicted.

Punishments.	Total Number of Offences.	Assaults and other Offences against the Person.	Malicious Injuries to Property.	Prædial Larceny.	Offences against Property other than Malicious Injuries to Property or Prædial Larceny.	Offences against Revenue Acts, Highway Acts, Health Acts, and other Acts relating to the Social Economy of the Colony.	Offences against Masters and Servants' Acts, including Acts relating to Indentured Coolies.	Other Offences.
Fine	3,388	503	3	..	45	37	589	2,211
Imprisonment, in lieu of fine or surety	484	45	..	..	14	11	71	343
Peremptory imprisonment ..	847	124	3	..	269	5	257	189
Whipping	301	52	1	..	55	..	164	29
Bound over, with or without sureties	33	33	..	..	..	..	..	..
Total	5,053	757	7	..	383	53	1,081	2,772

Note.—Where there has been an appeal from the Magistrate's decision, the case is to be entered as finally decided, and not necessarily according to the Magistrate's original decision.

IV.—Indictments and Informations in the Superior Courts.

State how the Cases tried in the Superior Courts ended.*	Total.	Murder, other than Wife and Child Murder.	Manslaughter.	Attempt at Murder.	Include in the Returns below the Indictments for Attempts and Conspiracies to Commit the several Offences.											
					Murder of Wife, Reputed Wife, or Concubine.	Child Murder.	Concealment of Birth.	Abortion.	Rape.	Unnatural Crimes.	Other Offences against the Person.	Malicious Injuries to Property.	Robbery with Violence.	Cattle Stealing, &c., by Natives.	Other Offences against Property.	Miscellaneous Offences.
Judgment for the Crown ..	106	3	5	..	1	..	..	..	2	..	3	1	..	59	30	2
Judgment for the prisoner ..	6	..	..	..	..	..	..	..	..	..	..	1	1	2	2	..
Prisoner found insane ..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
Case fell through for want of prosecution	8	..	..	..	..	..	..	..	1	..	..	1	..	4	2	..

* Each prisoner tried should be counted as a separate case; but where any large number of prisoners have been convicted together, the fact may be mentioned in a note below.

V.—Comparative Table.

Comparative Table showing the Number of Offences, Apprehensions, Convictions, and Acquittals for the last Four Years.

	1871.	1872.	1873.	1874.
The number of offences reported to the police	2,334	2,388	4,028	6,785
The number of persons apprehended by the police or summoned before the magistrates	3,530	3,370	4,102	6,754
The number of summary convictions—				
1. For offences against the person	354	387	590	790
2. For prædial larceny	60	69	..	..
3. For offences against property other than prædial larceny ..	250	305	232	397
4. For other offences	1,959	2,126	2,505	4,565
The number of convictions in the Superior Courts—				
1. For offences against the person	28	22	28	14
2. For cattle stealing, &c., by natives	18	26	30	59
3. For offences against property, other than those specified ..	10	19	34	31
4. For other offences	..	2	1	2
The number of persons acquitted—				
1. In the Inferior Courts	513	397	623	861
2. In the Superior Courts	21	14	19	6

Report of the Attorney-General, accompanying the Return of Criminal Statistics, for the Year 1874.

Sessions of the Supreme Court and Circuit Courts.

FOURTEEN sessions were held during the year, viz., eight of the Supreme Court at Pietermaritzburg; five at the Circuit Court at Durban for the district at Durban; and one at the Circuit Court at Estcourt for the District of Weenen.

Indictments Presented.

There were fifty-five persons indicted by me before these Courts, viz. :—

	Europeans.	Natives.	Indians.	Others.
Supreme Court	7	14	1	3
Circuit Court, Durban ..	6	17	4	1
Circuit Court, Weenen ..	1	1	..	..
	14	32	5	4

Of these, as shown in the returns, forty-seven were convicted, four acquitted, and the prosecution of four others fell through, or were abandoned for the following reasons :—

Charge of Theft—The witnesses for the Crown had left the Colony.

Charge of Rape—The accused having been found guilty of murder and sentenced to death, this charge was withdrawn.

Charge of Theft—The prisoner absconded and escaped from the Colony.

Charge of Hut-burning—Extenuating circumstances inducing the abandonment of the charge.

The convictions show a decrease of 25·4 per cent., as compared with the preceding year.

Combined Court.

The return shows a very large increase in the number of cases of cattle stealing, and killing or stabbing cattle by natives cognisable at these Courts, and while the number of cases reported is almost the same as in the preceding year, the number of persons committed for trial has been almost double. The following table reveals this and other facts :—

	1873.	1874.
Reported	94	95
Committed	42	79
Indicted	41	65
Convicted	30	59

There were fourteen cases in which I declined to prosecute at the public instance, and directed the prisoners to be discharged. The subjoined table will show how these cases were distributed.

	Indicted.	Convicted.	Acquitted.	Prosecution withdrawn.
Pietermaritzburg	24	24	..	..
Durban	4	4	..	..
Ladysmith	12	11	..	1
Newcastle	2	2	..	..
Inanda	..	..	..	..
Tugela	..	..	..	..
Umvoti	3	3	..	..
Weenen	10	7	..	3
Upper Umkomanzi	7	5	2	..
Alexandra	1	1	..	..
Alfred	2	2	..	..
	65	59	2	4

A prominent feature of the above return is the unusual number of convictions obtained as compared with the indictments. This may be attributed to the fact of the committing Magistrate being a member of the Court; and perhaps chiefly to the Court

not being bound to adhere rigidly to the rules of evidence as laid down for the guidance of other Courts.

Depositions Received.—Offences, and how disposed of.

Table No. 2 of the return shows that 163 persons were committed by the Magistrates for trial before the Superior Courts. The following statement shows how they were dealt with:—

Indicted before the Superior Courts	55
Remitted to combined Courts for trial	65
Remitted to Magistrates' Courts for trial	20
Remitted to Courts of Administrator of Native Law for trial	4
Declined to prosecute	19
	163

Suicides.

Europeans	3
Natives	4
	7

Accidental and Sudden Deaths.

The cases of suicide were as follows:—

Europeans	7
Natives	5
	12

The accidental and sudden deaths reported were as follows:—

There are no Coroners' inquests in this Colony in cases of sudden deaths, but in all cases in which reports are made an official examination is instituted, conducted by the Magistrates, the Clerks of the Peace, and the District Surgeons, in their several departments; and I have every reason to believe that everything that the circumstances of the Colony will admit of being carried out, is properly attended to by the officers. This subject was reported on by me on the 11th July last for the information of the Secretary of State.

Apprehensions.

An increase of 64·45 per cent. is noticeable under this head as compared with the preceding year, and is not confined to one district, but prevailed, in a greater or less ratio, throughout the Colony. For instance, in the Division of Tugela the increase was 137·73 per cent.; in Durban, 87·5 per cent.; in Pietermaritzburg, 61·82 per cent.; and in Inanda, 25·25 per cent. A large proportion of this increase is no doubt in some degree due, as pointed out by me last year, to the establishment of two additional Magistracies, with all the requisite machinery for the detection of crime and the apprehension of offenders; but as the greatest increase has been in offences classified as "other offences," it must be considered as chiefly arising from the larger increase in the borough constabulary of Pietermaritzburg and Durban, and the consequent more numerous detections of the infringements of the borough bye-laws.

Punishments.

The punishments awarded in the several Magistrates' Courts, in proportion to the convictions, were as follows:—

	Convictions.	Punishments.	
Offences against the person	790	757	or 95·82 per cent.
Offences against property	397	390	98·23 ,,
Offences under Masters' and Servants' Act	1,280	1,081	84·45 ,,
Other offences	3,285	2,825	86·00 ,,

Conspicuous Cases.

Four persons, one European, and three natives, were indicted for murder. In the case of the former the accused and deceased lived together on a farm in one of the upper districts of the Colony. The disappearance of the deceased, and the discovery of partly charred human remains, led to an investigation, which resulted in the accused being

committed for trial, and afterwards indicted for the crime of murdering his companion. The jury at the trial considered that the evidence substantiated a charge of culpable homicide, which they gave as their verdict, and further recommended him to mercy.

The most serious case was that of a native in the Inanda Division, who, in the most unprovoked and barbarous manner, murdered a native woman and her son, eight or ten years of age, with an assegai. The bodies of both victims were found pierced in six or eight places, revealing the horrid brutality of their assailant. He was tried and condemned to death at the Durban Circuit Court in October. A charge of rape committed upon another native woman, under circumstances of great violence, was withdrawn upon this sentence being passed upon this prisoner.

A second native was tried, at the same circuit, for deliberately stabbing another native and causing his death, but he was convicted only of the lesser crime of culpable homicide.

A third native was found guilty of the murder of his wife, at the Durban Circuit in December, and sentenced to death, which has been commuted to imprisonment for ten years.

There is nothing special to remark upon the cases of manslaughter, of which there were five during the year. The accused consisted of four Kafirs and one Hottentot, and the sentences ranged from one month to five years' imprisonment with hard labour.

The majority of the cases against property occurred on the coast, twenty persons, mostly natives, being indicted before the Durban Circuit Court, for shop and house-breaking, and theft.

(Signed) M. H. GALLWEY, *Attorney-General.*

March 1, 1875.

Gaols and Prisoners, 1874.

STATISTICAL RETURN for the Prisons of Natal, for 1874.

Name and Nature of the Prisons. (Whether "Common Gaol," "Penitentiary," &c.) Mere "Lock-ups" not to be inserted.	Total Number of Persons Committed in 1874.	Number Committed for Debt, Want of Bail, and Punishment.			Number of those Committed who have been previously Convicted.			Number of Persons Committed to Penal Imprisonment,* including "Penal Servitude" (if that term is used in the Colony to describe any Punishment.)				The Daily Average Number in Prison.	The Number of Admissions to Hospital during the Year 1874.	The Daily Average on the Sick List.	The Number of Deaths during 1874.
		For Debt.	For safe Custody till Trial, or for want of Security.	For purposes of Penal Imprisonment.*	Once.	Twice.	Thrice or more.	For Five Years or more.	For One Year or more, but less than Five Years.	For more than Three Months, and less than One Year.	For Three Months or less.				
Durban (Central Gaol) ..	1,079	3	183	688	17	10	8	9	96	10	778	168	..	15	3†
Pietermaritzburg . ..	676	5	116	555	19	32	73‡	13	224	8	310§	135⅓	70	3	3
Estcourt	329‖	2	139	147	..	..	..	..	8	1	31	31	4	..	2
Verulam	347	1	236	110	8	4	2	..	..	..	110	7	2	¶	..
Stanger	154	..	80	74	10	2	..	..	3	..	71	7	..	..	..
Ladysmith	341	..	12	329	334	4	3	1	5	..	335	33	..	..	..
Greytown	168	..	26	142**	..	4	1	..	1	1	29	8	..	..	..
Richmond	131	..	15	..	2	3	..	..	7	..	104	3	7	..	..
Newcastle	84	..	59	25	..	..	..	..	..	..	25	7	..	..	..
Umzinto	62	..	45	17	1	..	..	..	..	..	17	3	..	..	..
Alfred	12	..	..	12	..	..	..	..	..	1	11	..	..	..	..
Total	2,783	11	911	1,999	391	59	87	23	344	21	1,821	402⅓	83	18	8
Men	2,725	11	883	1,876	368	42	33	23	341	19	1,699	402⅓	83	18	8
Women	133	..	16	101	20	16	53	..	2	2	100				
Juveniles . ..	48	..	12	22	3	1	1	..	1	..	22				

* By "Penal Imprisonment" is meant imprisonment inflicted as a substantive punishment, in pursuance of a sentence of a Court of Justice, as distinguished from imprisonment for safe custody, &c.

† One execution, not included above.

‡ Made up chiefly of vagrant Hottentot women.

§ Thirty soldiers under sentence of Court Martial, included.

‖ This number includes all prisoners belonging to Langalibalele's and Putili's tribes, who were temporarily detained in gaol until sent to Maritzburg.

¶ There were 24 during the whole year.

** Including 42 who received lashes and were released; and 69 who paid a fine.

Questions and Answers.

Q. 1.—If the prison is on the separate system, is the separation complete? And if not, what is the separation enforced by day and night respectively?—*A.* None of the prisons are on the separate system. The separation enforced, where the gaol accommodation admits of it, is that of sexes and races. Prisoners on remand are also, where practicable, kept apart from convicted prisoners. All male prisoners sentenced to hard labour are worked in association. At night prisoners are confined in wards and cells, the number confined together varying according to the number of prisoners and size of wards or cells. Prisoners undergoing long terms of imprisonment are forwarded to one or other of the large gaols in the Colony; those from Alfred are, immediately after sentence or committal before a Superior Court, forwarded to Durban.

Q. 2.—If not on the separate system, what provision is there for the supervision of the prisoners while in association?—*A.* All prisoners when working in association without the prison walls, are under the supervision of European and native turnkeys, who are officers of the prison. Prisoners employed within the walls of the prisons where they are confined, are also under strict supervision. The wards and cells are visited at intervals during day and night.

Q. 3.—How many cells are there; and how many associated wards?—*A.* At Durban, 36 cells; at Pietermaritzburg, 19 associated wards; at Estcourt, 5 cells; at Verulam, 2 cells and 3 associated wards; at Ladysmith, 7 cells; at Stanger, 4 associated wards; at Greytown, 3 cells; at Richmond, 2 cells and 1 associated ward; at Newcastle 2 cells; at Umzinto, 5 cells; at Alfred 2 cells.

Q. 4.—Taking the average number of prisoners in gaol, how many cubic feet of space are there for each prisoner during the hours of sleep?—*A.* Durban, 193·10; Pietermaritzburg, 294; Estcourt, 54·30; Verulam, 1,175$\frac{5}{7}$; Ladysmith, 500; Stanger, 504; Greytown, 270; Richmond, 560; Newcastle, 200; Umzinto, 533. The prisons are all well ventilated.

Q. 5.—How are the prisoners classified?—*A.* Durban—Europeans, natives, and Indians, three classes each. Pietermaritzburg—No classification can be carried out on account of the crowded state of the prisons, caused by the incarceration of the rebel prisoners. Verulam—Europeans, Indian immigrants, St. Helena immigrants, natives, Hottentots, and women. Richmond—Class 1. Committal for trial or examination; Class 2. At hard labour or crank; Class 3. Imprisonment and solitary confinement; Class 4. Debt. In the smaller gaols in the country districts no classification is attempted, as it would be impracticable. Where classification is carried out, it is done under the Rules and Regulations of Law No. 6, 1870.

Q. 6.—Is penal labour—that is, labour by treadmill, crank, or shot-drill—in force?—*A.* Treadwheels have been erected and are used at both Durban and Pietermaritzburg. Cranks have been supplied to the gaols at Durban, Pietermaritzburg, Verulam, Ladysmith, Richmond, and Umzinto. Shot-drill is in force at Durban and Pietermaritzburg.

Q. 7,—If so, during what periods of imprisonment, in respect of what classes of prisoners, and during how many hours, is such penal labour enforced? In stating hours of treadwheel labour, give first the total time on and off at the wheel, &c.; secondly, the length of spells and intervals of rest?—*A.* At Durban and Pietermartzburg all male prisoners above the age of sixteen sentenced to hard labour are employed on the treadwheel, for the first three months of their term of imprisonment, from eight to nine hours per diem, two-thirds of their time on, and one-third off the wheel; spell thirty-six minutes, rest eighteen minutes, in addition to rest of one hour at dinner time. After the first three months they are sent out to Government works. At Verulam the crank is used for punishment of breaches of prison discipline, but only in cases of able-bodied male prisoners, and from two to four hours at a time, according to circumstances. There were only two cases during the year. At Richmond prisoners sentenced to hard labour are put upon crank punishment for short periods, with rest allowed for breakfast, dinner, and supper. Six hours' work is required of them. The cranks at Umzinto and Ladysmith have not yet been used.

Q. 8.—What kind of labour, other than penal labour, is in use?—*A.* The prisoners are employed outside the gaols on public works and buildings, roads, brickmaking, &c.

Q. 9.—If the prisoners are employed beyond the walls of the gaol state?—*A.* See previous answer.

1. On what kind of work are they so employed?—At Durban the prisoners are employed at the stone quarries, harbour works, and botanic gardens; at Pietermaritzburg, in brickmaking and occasionally on public works in the town; prisoners at

these gaols are also employed on any public work in the vicinity of the gaol, under the direction of the civil engineer for the Colony. At the other gaols, where prisoners undergoing short sentences only are detained, the convicts are employed in repairing and making roads, streets, and watercourses, and in performing any other public work required in the vicinity of the gaols. At Ladysmith they are occasionally engaged in quarrying.

2. How are they supervised?—By armed European and native turnkeys and guards. The care of prisoners in the country districts principally devolves upon the native constables attached to the several magistracies.

3. How many escapes of prisoners, while being employed beyond the gaol, have taken place during each of the last three years;—Durban, 2, both recaptured; Pietermaritzburg, 4, all recaptured; Ladysmith, none; Verulam, 1; Estcourt, 2; Greytown, none; Richmond, none; Newcastle, none; Umzinto, 1, recaptured; Alfred, none.

4. How are the profits of their labour accounted for?—The prisoners' labour is all for the benefit of the Government. No calculation is made of its value. At Durban the General Revenue receives 6*d.* per diem from the Harbour Works Fund for each prisoner employed on these works. At Pietermaritzburg two prisoners are allowed 3d. per diem for their benefit on discharge, by reason of special ability as workmen.

Q. 10.—What was the total annual cost of the prisons during the year?—*A.* Durban, 3,414*l.* 3*s.* 10*d.*; Pietermaritzburg, 2,427*l.* 9*s.* 7*d.**; Estcourt (about) 300*l.*; Verulam, 216*l.* 10*s.* 7d.; Ladysmith, 233*l.* 1s. 2d.; Greytown, 406*l.* 3*s.* 4*d.*; Richmond, 50*l.* 13*s.* 11*d.*; Newcastle, 82*l.* 0*s.* 6d.; Umzinto, 109*l.* 0*s.* 1*d.*; Alfred, 81*l.* 5*s.**; Stanger, 201*l.* 14*s.* Total, 7,522*l.* 2*s.*

Q. 11.—What was the annual amount of the prisoners' earnings during 1874?—*A.* At Durban, 500*l.* 19*s.* At Pietermaritzburg two prisoners earned 3*l.* 16*s.* 3*d.* each at 3*d.* per diem; *vide* answer to question 9—4. In the other gaols the prisoners earnings are not calculated.

Q. 12.—What are the number of the hours allotted for sleep? And, if sleep is in association, are the dormitories lighted; and how often are they patrolled during the night?—*A.* From eight to twelve hours; in some of the gaols from sunset to sunrise. None of the dormitories in any of the gaols are lighted, but the corridors of the gaols at Durban and Pietermaritzburg are, thus the dormitories opening into them can to some extent be lighted up. The corridors and yards of these two gaols are regularly patrolled during the night by the turnkeys on duty. All the gaols, except that at Stangar, are visited during the night by the gaoler once, twice, or oftener, as occasion may require. At Newcastle the native sentries keep guard outside the prison.

Q. 13.—What were the number and nature of the punishments inflicted for offences committed by prisoners undergoing imprisonment?—*A.* At Durban, 66—crank, treadmill, spare diet, chains, lashes, half-rations, and solitary confinement; at Pietermaritzburg, 116—solitary confinement, flogging, stocks, irons, and stoppage of rations; at Estcourt, 1; at Verulam, 2—crank; at Greytown, 1—14 days' imprisonment. At the other gaols, viz., Estcourt, Ladysmith, Stanger, Richmond, Newcastle, and Umzinto, no offences of this description were committed.

Q. 14.—Is there, or are there, any chaplain or chaplains of any, and what religious persuasions?—There are no chaplains to any of the gaols, except to that at Durban.

Q. 15.—Are religious services regularly, or otherwise, performed for the benefit of the prisoners of any, and if any, what religious persuasion?—*A.* Religious services are occasionally performed in the Gaol at Durban by ministers of the Episcopalian, Roman Catholic, and Wesleyan persuasions. At Pietermaritzburg regular services are held by ministers of the Church of England, Roman Catholic, and Wesleyan persuasions. At Ladysmith a clergyman of the Church of the Province of South Africa holds service for the native prisoners every Sunday. At Greytown a missionary of the Lutheran persuasion holds occasional services. At Richmond the different ministers residing there attend any prisoner who asks for their ministration. At Newcastle a missionary of the Berlin Society performs the Protestant service once a month. At the other gaols, viz., Estcourt, Verulam, Stanger, Richmond, and Umzinto, no services are held.

Q. 16.—Are Roman Catholic priests and Dissenting ministers allowed free access to prisoners of their own persuasion? and are they apprized when prisoners of their respective persuasions enter the prison?—*A.* Ministers of any religious denomination are, on proper application, allowed free access to prisoners of their own persuasion in any gaol in the Colony. It is not customary to advise ministers when prisoners of

* No return for 1874.

their respective persuasions enter the prison. Native prisoners are generally heathen.

Q. 17.—What provision is made for the education of prisoners?—*A.* None.

Q. 18.—On what conditions are remissions of imprisonment granted?—*A.* If a prisoner's conduct has been good while in gaol, it has been the practice, on the recommendation of the Judge or Resident Magistrate, to remit one-third of the sentence. Such remission is made under the hand of the Lieutenant-Governor. There is no law that entitles a prisoner to claim such remission, but the custom has gradually arisen. In cases of severe illness remission of sentence has been granted on the certificate of the medical officer attending the gaol.

Q. 19.—Have coroners' inquests been held on every occasion of a death in prison during the past year; and what were the verdicts?—*A.* Coroners' inquests have not yet been established in Natal. In cases of death an inquiry is made under the authority of the Resident Magistrate, and a post-mortem examination conducted by the District Surgeon. Pietermaritzburg and Estcourt were the only gaols where any prisoners died during the year 1874, and in each case the necessary examination and report were made by the District Surgeon.

Q. 20.—1. What was the sanitary state of the prisons during the year 1874?—*A.* Durban, excellent; Pietermaritzburg, very good; Estcourt, a good deal of illness, owing to crowding and want of exercise with regard to those committed for trial—a total want of accommodation for the sick; Verulam, healthy; Ladysmith, good; Greytown, good; Richmond, good; Newcastle, excellent; Umzinto, good; Stanger, good.

Q. 2. What were the prevailing diseases?.—*A.* Durban,—colds, slight fevers, and dysentery; Pietermaritzburg,—erysipelas, rheumatism, diarrhœa, and dysentery; Estcourt,—rheumatism and disease of kidneys; Verulam,—venereal, wounds from assaults, fever, ague, and colds (the two former originating before the admission of the prisoners into the gaol). At Greytown, Richmond, Newcastle, Ladysmith, Stanger, and Umzinto gaols, there were no diseases.

Q. 21. What are, shortly, the rules as to diet?—*A.* The diet is that prescribed by the Lieutenant-Governor, under authority of Law No. 6, 1870, and slightly varies according to the term of imprisonment. The sick diet is that directed by the District Surgeon. At the gaols in the country districts, the dietary scale is followed as closely as circumstances will admit. The dietary scale is annexed.

Scale of Prison Diet for Europeans.

Diet under Two Months.											Diet under Six Months.								
Breakfast.		Sundays, Tuesdays, Wednesdays, Fridays, Saturdays.		Mondays and Thursdays.					Daily.		Breakfast same as under Two Months.	Sundays, Tuesdays, Thursdays, Saturdays.					Mondays, Wednesdays, and Fridays.		Supper same as under Two Months.
Daily.		Dinner.		Dinner.					Supper.			Dinner.					Dinner.		
Mealie Meal.	Sugar.	Potatoes.	Bread.	Bread.	Potatoes.	Meat.	Vegetables.	Oatmeal for soup.	Bread.	Gruel.		Bread.	Potatoes.	Meat.	Vegetables.	Oatmeal for Soup.	Bread.	Potatoes.	
ozs. 12	ozs. 1	lb. 1	ozs. 6	ozs. 4	lb. 1	ozs. 8	ozs. 2	oz. 1	ozs. 8	pt. 1		ozs. 4	lb. 1	ozs. 8*	ozs. 2	oz. 1	ozs. 4	lbs. 1½	

* First-class prisoners to have, on Sundays, 12 ozs. meat, instead of 8 ozs.

First-class prisoners have 1 lb. meat and 1½ lbs. potatoes on three days, instead of 12 ozs. meat and 1½ lbs. potatoes.

European women to have one-fourth less of the solids in the scale.

Europeans, not at hard labour, one-third less of solids.

Diet over Six Months.											Spare Diet.						1 ounce of salt to be issued daily to each prisoner.
Breakfast.		Sundays, Tuesdays, Thursdays, Saturdays.					Mondays, Wednesdays, and Fridays.		Supper.		Daily.						
Daily.		Dinner.					Dinner.		Daily.		Breakfast.		Dinner.		Supper.		
Meal.	Milk.	Bread.	Potatoes.	Meat.	Vegetables.	Oatmeal for Soup.	Potatoes.	Meat.	Bread.	Gruel.	Bread.	Gruel.	Bread.	Gruel.	Bread.	Gruel.	
ozs.	pt.	ozs.	lb.	ozs.	ozs.	oz.	lbs.	ozs.	ozs.	pt.	ozs.	pt.	ozs.	pt.	ozs.	pt.	
12	$\frac{1}{2}$	4	1	8	2	1	$1\frac{1}{2}$	12	8	1	2	1	6	1	2	1	

Scale of Prison Diet for Hottentots, Coolies, and Kafirs.

	Sandays, Tuesdays, and Thursdays.							Mondays, Wednesdays, and Fridays.								Saturdays.						One ounce of salt to each prisoner daily.
	Breakfast.		Dinner.			Supper.		Breakfast.		Dinner.				Supper.		Breakfast.		Dinner.		Supper		
	Meal.	Sugar.	Potatoes.	Meat.	Bread.	Gruel.	Bread.	Meal.	Sugar.	Potatoes.	Vegetables.	Meal.	Soup.	Bread.	Gruel.	Meal.	Sugar.	Potatoes.	Gruel.	Bread.	Gruel.	
	ozs.	oz.	ozs.	ozs.	ozs.	pt.	ozs.	ozs.	oz.	ozs.	oz.	oz.	pt.	ozs.	pt.	ozs.	oz.	ozs.	pt.	o	pt.	
For Hottentots at hard labour	12	1	6	4	6	1	6	12	1	12	1	1	½	6	1	12	1	12	1	6	1	

	Breakfast.	Dinner.					Supper.			One ounce of salt to be issued to each prisoner daily.	Coolies over 3 months to be placed on Hottentot diet. Coloured women same as Kafirs under 1 month.
	Meal.	Rice.	Sugar.	Mealies or Potatoes.	Meat.	Mealies or Potatoes.	Bread.	Gruel.	Meal.		
	ozs.	ozs.	oz.	ozs. lbs.	ozs.	ozs. lbs.	ozs.	pt.	ozs.		
Coolies at hard labour	12	8	1	..	..	..	6	1	..		
Coolies, 1 month and under ..	8	6	..	..	..	..	4	1	..		
Kafirs at hard labour—											
Over 1 month and not exceeding 12 months	12	..	..	16 2	..	..	..	..	12		
Kafirs 1 month and under ..	8	..	..	16 0	..	..	..	..	8		
Kafirs over 12 months* . ..	12	..	..	16 2	..	..	..	..	12		
Kafirs over 12 months† . ..	12	..	..	..	8	12 1	..	..	12		

* Monday, Tuesday, Wednesday, Friday, and Saturday.

† Sunday and Thursday.

No. 38.

The Earl of Carnarvon to Governor Sir H. Bulwer, K.C.M.G.

Sir, *Downing Street, August* 31, 1875.

I HAVE had under my consideration the Returns relating to prison discipline inclosed in Sir Garnet Wolseley's despatch of the 26th of April.*

2. The subject of prison reform has, during the last ten years, been actively pressed upon the attention of the Colonies by successive Secretaries of State, and if the Colonial Governments and Legislatures have failed to deal effectually with the question, the responsibility does not rest with Her Majesty's successive Governments.

3. The digest and summary relating to Colonial prisons, which was inclosed in the Duke of Buckingham's Circular despatch of the 18th of June, 1867, contained a full exposition of the principles on which a sound prison discipline should be based. The system in Natal is at variance in almost every particular with those principles, and most conspicuously in the entire absence of the separate system.

4. And not only are the prisons in their structure incompatible with good system, but they are very inadequate in their dimensions to the present requirements of the Colony. In the Returns now under review it appears that in Durban—the principal prison of the Colony—the space available is only at the rate of 193 cubic feet a-head for the prisoners: in Pietermaritzburg the amount is 294 cubic feet; in Greytown 270 cubic feet; and in Estcourt 54 cubic feet. I should be glad if I could believe that this latter figure was the result of a mistake on the part of the person compiling the Returns; but the care and exactness with which other calculations in the Returns are made leave little doubt that he has correctly recorded a fact which, when fully considered, cannot be looked on as otherwise than lastingly discreditable to those with whom the responsibility rests.

5. A large proportion of the persons confined in the prison were apparently members of the Langalibalele and Putili tribes, as to a part of whom, I may observe, Her Majesty's Government, after mature consideration, have pronounced that there is no material evidence of guilt against them.

6. The compiler of the Returns observes that "The separation enforced, where the gaol accommodation admits of it, is that of sexes and races." I hesitate to draw from this passage the inference which its language suggests—that the gaol accommodation is sometimes so scanty that it does not admit of the separation of the sexes. I merely note in passing that the use of the word separation in this passage implies an entire want of familiarity with the principles and practice of prison discipline on the part of the compiler, who, I am forced to suppose, is probably the officer immediately responsible for the prison discipline of the Colony. "Separation," as you are aware, in discussions relating to prison discipline, has come to be used exclusively as applied to the individual cellular separation of prisoner from prisoner—a fact of which the compiler could hardly have remained ignorant had he been supplied with and studied the digest on prison discipline which accompanied the Duke of Buckingham's Circular despatch of the 18th of June, 1867.

7. The overcrowded wards of these prisons are in no case lighted at night, and consequently numbers of depraved men are left huddled together in the closest proximity in unlighted wards for from eight to twelve hours at a time. The experience of all countries indicates what must be the state of discipline and the extent of depravity prevailing under such conditions.

8. I note that at Estcourt there was, as one would expect, "a good deal of illness owing to crowding and want of exercise with regard to those committed for trial—a total want of accommodation for the sick."

9. It is a serious aggravation of the scandal that the state of things disclosed by these Returns is not now made known for the first time, nor can the Colony plead that the subject has not been brought to the notice of their Government, for I observe that my predecessors have not failed to urge reform upon the Colony in this most important matter.

10. When it is considered that the annual revenue of the Colony has risen from 21,000*l.* in 1851 to 247,000*l.* in 1874—a rate of increase unequalled in almost any other Colony—it will be seen that a heavy responsibility rests with those who, having the means, have failed to make due provision for this branch of administration.

11. I sincerely trust that the new Legislature which will now be called together

* No. 37.

under the recent amendment of the Constitution will address itself to the careful consideration of a question so closely affecting the good government of the Colony, and will adopt measures for placing the prison system on a footing which will be creditable to the community. Unfortunately the time is one when unusual calls are made upon the revenues of the Colony, and painfully unsatisfactory as the present state of things must be pronounced, many of these calls are so urgent that they cannot be refused precedence over prison expenditure.

12. Unluckily, moreover, the crimes, or, at all events, the number of offences brought to justice in the Colony are rapidly increasing, the number of apprehensions and summonses having risen from 3,370 in 1872 to 6,754 in 1874.

13. I hope, however, that you may, with the resources at your command, be able to do much in the direction of reform. The attention which you gave to this class of questions in your former government lead me to suppose that you will with the less difficulty be able to deal promptly and effectually with those now before you. Captain Hime, R.E., the newly-appointed Colonial Engineer, on whom much of the labour will rest, has been in communication with my Department upon the important question of enlarging and improving the prison accommodation of the Colony in a manner which will be within your available resources.

I have, &c.
(Signed) CARNARVON.

No. 4.

CEYLON.

CEYLON.

No. 39.

Governor the Right Hon. W. H. Gregory to the Earl of Carnarvon.—(*Received May* 26.)

My Lord, *Nuwara Eluja, Ceylon, April* 14, 1873.

I AM now enabled to forward for your Lordship's information a copy of the reports of the Commissioners appointed to enquire into the causes of the recent sickness and mortality in the Welikada prison; and I also transmit the replies of the Superintendent of the prison, and of the Chief Medical Officer, to the reference made to those gentlemen in connection with the reports.

2. The first intimation received by this Government that any serious sickness existed in the prison, was by a letter from the Superintendent, dated 22nd August last, in which he recommended that an inquiry should be instituted into the causes of that sickness. On the receipt of this letter I ordered that a commission should be appointed. My official memorandum to that effect was on the 1st September, but the order was given three days previously on the subject being brought before me by the Colonial Secretary. It was considered expedient that, as the conduct of the medical department was impugned, the Principal Civil Medical Officer should not sit on the Commission; but as it was essential that a medical man of experience and standing should be upon it, that the arrival of Dr. Watt, Military Deputy General Inspector of Hospitals immediately expected, should be awaited.

3. Dr. Watt arrived at Colombo on the 18th September, and on the 30th September, the earliest possible period, the Commission was appointed, consisting of the three Judges of the Supreme Court, the Queen's Advocate, Director of Public Works, and Principal Military Medical Officer, being in fact the standing Prison Discipline Commission, with the exception of Dr. Watt. The report of the Commission was sent in on the 17th December.

4. It would be observed that Dr. Watt has sent in a separate report, dissenting in certain particulars from that of his colleagues on the commission, and more particularly in that he appears to exonerate the Superintendent from all blame in the matter, and to throw the whole of the responsibility upon the Civil Medical Department; and though this separate report undoubtedly contains much that is valuable, its effect is unfortunately considerably lessened by the presence in it of several not unimportant inaccuracies, such for example, being the statements about the ventilation of the hospital, about the number of patients in it, and as to the doors and windows of the association wards having been closed at night; these and other similar allegations being conclusively shown by the reports of Drs. Charsley and Vanderstraten to have been overstated, if not wholly unfounded.

5. I may here mention that as soon as intimation reached me that the sickness at Welikada had assumed alarming proportions, I paid a personal visit of inspection to the jail, and on discovering the existence of the practice of locking up the prisoners all night with their evacuations at once ordered its discontinuance, an improvement which was followed shortly after by the removal of the patients to a convenient building situated about a quarter of a mile from the jail, and used, when occasion required, as a small pox hospital, but which owing to the non-existence of that disease, had fortunately not been required for this purpose for a considerable period.

6. The effect of this latter change was almost magical, the mortality fell at once to its normal proportions, and the sickness which had previously, as reported by the Chief Medical Officer, refused to yield to medical treatment, though accompanied by a liberal use of stimulants and nourishing diet, became amenable to ordinary remedies, and the general improvement in the condition of the patients was most striking.

7. The above steps had been taken before the Commission closed its sittings; the further measures recommended by the Commission were, as will be seen by a reference to their Report:—

1st. The thorough purification of the prison; the walls to be scraped and a coating of Parian cement substituted for the old system of whitewash. This was at once put in hand, one wing of the prison being vacated at a time for the purpose, as it was not found possible to remove the whole body of prisoners from the prison.

2nd. Increased ventilation to the corridors.

3rd. The prohibition of placing more than one prisoner in a cell.

4th. That each cellular prisoner should work for a portion of the day in a compartment of a shed, thus allowing time for a thorough airing of the cells.

5th. That the shot drill and pingo work should be done under shelter.

6th. That the prisoners should be brought out of their cells at a later hour in the morning so as to avoid exposure to the cold winds prevalent in the early morning at Welikada during the north-east monsoon.

7th. Increased facilities for bathing.

8. Directions were at once issued that the above six recommendations should be given effect to without delay.

9. The next suggestion of the Commission—that the small-pox hospital should be permanently adopted as the prison hospital, a new small-pox hospital being provided in another convenient locality—has not been adopted by Government.

10. It has been strongly urged upon me, both by the Principal Civil Medical Officer and by the Superintendent of the gaol, that the small-pox hospital is too far distant from the prison to be used with safety, as considerable risk would attend the removal thither of a prisoner taken suddenly ill during the night. It has also been considered that danger of escape would arise from the transfer of prisoners, especially by night, to the hospital, and that sickness would be simulated for the purpose of evasion.

11. A convenient and healthy site having been found close to the prison walls, the immediate construction of a hospital suitable in every respect for the purpose has been decided upon outside of, but connected with the prison by a wall, the small-pox hospital continuing to be made use of pending its completion.

12. Night clothing has also been issued to the prisoners, and the system of locking them up with tubs and chatties for the purpose of easing themselves in their cells has been definitely put a stop to.

13. Having thus put in hand the remedial measures so urgently required for the improvement of the sanitary condition of the gaol, the next subject which received the anxious consideration of myself and the Executive Council was the question with whom rested the responsibility for the very deplorable state of things shown to have existed for some time past both in the gaol and in the hospital at Welikada—a state of things which went far to account for the absence of efficacious measures taken at once to deal with the unusual sickness and mortality which preceded the inquiry.

14. Dr. Charsley, with whom, as Inspector-General of Hospitals and visitor of the jail, lies the chief medical responsibility, and Dr. Coghill, the Superintendent, having been called upon for further explanation, in addition to their evidence given before the Commission, and these explanations having been carefully considered by the Council, a series of resolutions were adopted on the subject which form the last inclosure to this despatch.

15. It will be seen that the views entertained generally by myself and my Council were that both the Superintendent and the Principal Civil Medical Officer were to blame for not having called the attention of Government earlier to the unusual sickness and mortality prevalent in the jail.

16. That the introduction of sickly patients from Kurunégala and Kegalla Districts, which were exceptionally unhealthy at the time, was one main cause of the outbreak of sickness, but that for this the system in force must be held responsible and not these officials.

17. That the rates of sickness and of mortality were abnormally swelled by the fact of the great bulk of the able-bodied prisoners having been removed to Mannár and Hambantota, while the weak and sickly remained behind; that allowance must therefore be made for the rates of the Welikada Prison having to bear a large proportion of the rates properly belonging to these other localities.

18. That the long-continued poisoning of the cells was another primary cause of the sickness.

19. That the dampness of the floors of the cells, owing to the coir-beating carried on in them; the prisoners having no change of clothes at night; their being kept in their cells for twenty-two hours out of the twenty-four; and the use of chatties and tubs in the cells and wards during the night, were the secondary causes of the sickness.

20. That the situation of the prison and the over-crowding, which upon investigation proved to have been but of occasional occurrence during the last two years, had not been among the causes of the sickness.

21. That the mortality had been aggravated by the overcrowding of the hospital and its deplorable insanitary state.

22. That a further important cause was the antagonism between the Prison and

Medical Departments, in consequence of which there was no hearty co-operation (on the part of the Superintendent especially) for the purpose of grappling with the state of things, the prison being divided, as it were, into two hostile camps, one siding with the medical, the other with the prison authorities.

23 And, lastly, the disorganization of the discipline of the prison under Dr. Coghill's superintendence.

24. For the relaxation of the discipline of the prison under his management Dr. Coghill had already been severely censured by the Governor in Council, he being at the same time cautioned that he was the person in fault in respect of the disagreements which even then existed to a most undesirable extent between himself and the Principal Civil Medical Officer and the Medical Officers of the prison; but instead of taking warning by this caution Dr. Coghill's hostile attitute towards the Medical Department remained unchanged; and though there is no doubt that the adage that there must be two parties to a quarrel held good in this case, and that, after a time, the antipathy of the one side was unhappily returned by the other, the principal meed of blame still attached to the Superintendent.

25. Without, therefore, attaching to Dr. Coghill the responsibility for the causes which, in the opinion of the Government, led to the sickness, it was deemed absolutely necessary that he should be removed from the Governorship of the gaol, his unfitness for which had been fully demonstrated during his short tenure of the office.

26. At the same time, and in consideration both of Dr. Coghill's valuable services as Medical Officer of the gaol prior to his appointment as Superintendent, and of the fact that this latter appointment was conferred upon him without any solicitation on his part, and solely on account of the high opinion entertained of his activity and ability, by the late Inspector of Prisons, Mr. Duval, it did not appear to the Council to be a case calling for the extreme measure of Dr. Coghill's removal from the Service; and on the prospect of this officer's re-employment in another department, and of his replacement in the Governorship of the gaol by a properly qualified officer, I shall address your Lordship in a separate despatch.

27. A sévere censure was also, it will be observed, passed by the Council upon the Chief Medical Officer for the want of energy and resource manifested by him in dealing with so serious an outburst of sickness. It is, however, but fair to Dr. Charsley to state that there was no want of care and attention on his part; his visits to the gaol were almost of daily occurrence; every ordinary remedial measure in the shape of change of diet, increased clothing, liberal use of stimulants and other medical comforts were had recourse to; his fault—and it is a fault for which the chief of the department can alone be held responsible, was in not duly appreciating the magnitude of the evil with which he had to cope; moreover, when it was shown by sad experience that medical treatment was wholly unavailing to check the sickness and mortality which got worse instead of better, in spite of all his efforts, he failed to go to the root of the evil, which he ought to have seen, and to warn the Government that it lay in the condition of the prison and of the hospital.

28. The walls of the prison and of the hospital were saturated with poisonous exhalations; the infection was aggravated by the continuance of the system of locking up prisoners and patients all night with their dejections, while the great majority of the patients in hospital had to lie on mats on the floor. There was no need to go far to look for reasons for the inefficacy of medical treatment, yet the initiation of the active measures by which the sanitary condition of the hospital was so promptly changed for the better was left to the Commission and to the Government.

29. It is possible that had Dr. Charsley paid less frequent visits to Welikada, his attention would have been more specially attracted to the steady deterioration of the health of the prison and to the necessity for more decisive measures; and I venture to express a hope that in consideration of Dr. Charsley's long and valuable services to the Colony, your Lordship will consider that sufficient notice has been taken of his shortcomings on this occasion by the censure passed upon him by myself and my Council.

30. I am happy to be able to report to your Lordship that though there is still a considerable amount of sickness in Welikada Prison, it is showing apparently a steady tendency to decrease, while the number of deaths which during the first quarter of 1872 amounted to fourteen, has fallen to six during the corresponding period of the current year. Much, however, remains yet to be done before the prison can be brought back to that comparative immunity from sickness which it enjoyed in 1870 and several of the preceding years.

31. For example, though for the stricter enforcement of prison discipline it may doubtless be advantageous that long-sentence prisoners should be brought into some

central gaol at headquarters, the crowding together of large bodies of men within a limited space is always dangerous in a tropical climate in case of the occurrence of a sickly season. There appears also to be a special risk attendant on the removal from certain districts of the Island (and more particularly from Kurunégala) of natives accustomed to an open air life and to a particular class of diet, to a crowded prison, and until they have been seasoned by previous discipline in their own locality.

32. In this respect the system now in force should, I am convinced, be considerably modified; and I do not propose further to increase the size of Welikada, but rather so to improve the condition of the larger district gaols as to allow of prisoners undergoing their penal stage in their own district, and only to transfer them to Welikada when they have been innured to hard work, prison discipline, and prison fare, removing them subsequently in batches from Welikada to localities where they can be safely kept and employed on severe but profitable labour.

33. It is also my intention to relieve the Superintendent of Welikada, whose time should be fully occupied by the management of that important prison from all responsibility in connection with the gaol at Hulfsdorf. I shall address your Lordship in a separate despatch on this subject.

34. It will hardly have escaped your notice that although the condition of Hulfsdorf is reported to be remarkably healthy, owing in all probability to the prisoners having worked all day in the open air, overcrowding has prevailed there to a most undesirable extent, five prisoners having been frequently locked up in cells containing 1,130 or even only 1,000 cubic feet, while the practice of locking up chatties and tubs with the prisoners was in force there as well as in Welikada.

35. But the latter practice has been peremptorily stopped, while every endeavour is being made to put an end to the overcrowding, a detachment of fifty prisoners having been removed thence in one batch to the Kalutara Gaol, where there is both room and work for them, while further drafts will, I trust, be sent off before long to work at the salt lagoons at Hambantota and the Mannar Causeway.

36. I trust that these latter suggestions will meet with your approval.

I have, &c.

(Signed) W. H. GREGORY.

Inclosure 1 in No. 39.

Prisons and Prisons' Discipline Commission,
Colombo, December 17, 1872.

Right Honourable Sir,

WE, the undersigned, members of the Commission on Prisons and Prisons Discipline, have the honour to report as follows:—

We received a letter from the Colonial Secretary, dated September 30, 1872, acquainting us that your Excellency referred to us an accompanying letter from the Superintendent of the Colombo Convict Establishments reporting the excessive rate of mortality therein, and requesting us to make inquiry, and report on the subject.

We were also thereby acquainted that, as Dr. Charsley, the principal medical officer, would have to be examined before the Commission, Dr. Watt had been requested to sit as a member of the Commission on this occasion.

Dr. Watt has accordingly joined us, and we have had the benefit of his co-operation during the inquiry.

Dr. Charsley has appeared before us as a witness, and has by his own wish forborne from acting as a member of the Commission on this occasion.

In obedience to your Excellency's desire, we have held several meetings; we have examined the gaols in question, and we have taken the evidence of witnesses.

The absence from time to time of members of our body from Colombo on official duty, and the pressure upon most of us of specially heavy official business at this season of the year, has caused a delay in the completion of the inquiry which we much regret.

We have also suffered a seveve loss during the period of this inquiry in the death of our excellent colleague, Mr. Duval: many of the questions which came before us were on matters peculiarly within his knowledge; and we should have been most thankful for his assistance, either as a member of the Commission, or as a witness, or as both.

After taking the evidence of Dr. Coghill, the Superintendent (a copy of which evidence is hereto annexed), we ascertained that an inquiry, ordered by your Excellency, into certain irregularities in Welikada Gaol had been brought to a conclusion, and that your Excellency, with the advice of your Executive Council, had adjudicated upon the same.

We requested to have copies of those proceedings; and your Excellency was pleased to direct the proceedings to be sent to us, with a letter from the Colonial Secretary, in which we were instructed to regard the adjudication of the Government on the subject matters of that inquiry as authoritative and final; and "to resist attempts, should such be made, by officers of the gaol to reopen questions which have been authoritatively and finally determined."

The recorded result of that inquiry was to adjudicate that "the discipline in Welikada Convict Establishment had fallen, under the administration of the present Superintendent, into a state of disorganization;" that there had been "an antagonism between the medical and disciplinary departments of the prison," and that "the Governor must hold the Superintendent personally responsible for the existence of this antagonism.

We also have received, by your Excellency's order, the proceedings in seven inquests held lately on prisoners who have died within the gaol. We had requested that these should be supplied to us, and we had recommended that an inquest should be held in the case of every such death.

Your Excellency was pleased to notify to us, by the letter of the Colonial Secretary last referred to, that you had directed this to be done.

We also received a letter from the Colonial Secretary, dated October 31, 1872, by which your Excellency directed our special attention to the unhealthy and uncleanly practice in Welikada not to allow the prisoners to leave their cells or wards during the night for natural offices.

In the course of our inquiry we took at considerable length the evidence of Dr. Charsley.

A copy of this is appended.

In proceeding to report to your Excellency, it will be convenient to consider—

First: The extent of the increase of mortality.

Second: What appear to have been its causes, or among its causes.

Third: What remedial measures should be taken.

First—As to the extent of the increase of mortality.

There can be no doubt that the increased rate of mortality in Welikada during the last half of 1870, during 1871, and during the present year has been lamentably great.

The Hulfsdorf Prison has not, generally speaking, been in an unhealthy state (except for one period during which there was a prevalence of dysentery) nor is it unhealthy now.

There are many elements of unhealthiness there, which ought not to be allowed to exist, and we will speak of these presently; but the present sanitary state of the prison there is not alarmingly bad.

Throughout the greater part of the rest of this Report, we shall speak of Welikada, which is far the largest and most important establishment.

By an official paper in our possession, and hereto appended (marked A), which was drawn up by the late Mr. Duval, it appears that the average death-rate in Welikada Prison for the ten years ending with the close of 1867, was 11·30. By a Table put in by Dr. Coghill, with his evidence in this inquiry (marked B), and hereto appended, it appears that the death-rate for 1868 was 7·75; and that the death-rate for 1869 was 2·02.

The same Table shows that the death-rate for 1870 was 10·11. But we learn from Dr. Charsley's evidence that 53 deaths which occurred in that whole year, there were only 8 during the first half-year.

The death-rate for 1871 was 17·82.

The death-rate for 1872 from January to October 17, (the day when Dr. Coghill made up his Return) was 19·33.

We append a Table (marked C), just supplied to us, which shows the number of deaths for each of the eleven months now expired, of the present year, distinguishing between patients for bowel complaints, and patients for other causes. It will be seen that the number of deaths in a month reached its maximum in August, and that it has gradually decreased since.

Dr. Charsley, by letter of December 4, has informed our President, that the total number of sick on that day was only three.

Thus we see that the period of two years and a-half, from the beginning of 1868 to the middle of 1870, was a period of remarkable and exceptional healthiness.

The last half of 1870 gave a death-rate exceeding the old average.

The death-rate, 17·82, for 1871 grew heavier; and the death-rate for the first nine months of 1872, 19·33, was heavier still.

The alarming increase of mortality in the Gaol from August 1870 to the present time, cannot be attributed to the introduction of the new system of penal discipline.

That system was in full operation throughout the specially healthy period of 1868, 1869, and the first half of 1870.

The increase of mortality was not caused by any epidemic, or from any physical causes from without.

The neighbourhood of the Gaol has continued to be healthy. Dr. Charsley describes the present state of unhealthiness in the Gaol as having "grown up gradually from local causes within the Gaol."

What were those local causes?

Perhaps some light may be thrown on this, by ascertaining what were the causes of the exceptionally healthy state of the Gaol during 1868, 1869, and the first half of 1870.

In a Report which this Commission had the honour to present to your Excellency's predecessor, Sir Hercules Robinson, in June 1868, we adverted, with gratification, to the great improvement of the sanitary state of the Welikada Gaol, and we stated our belief that "much of this improvement is due to the cleanliness, regularity, and good order which have been maintained in the Gaol by the new Governor (*i.e.* Mr. Duval), and to the care with which the physical condition of every prisoner is watched by the medical officer."

The change of government of the Gaol was in August 1870; and, as we have already pointed out, the change from a healthy to an unhealthy state of the Gaol began during the last half of 1870.

It would, however, be extremely unfair to impute this deterioration of the sanitary state of the Gaol solely to the new Governor.

There was no special occurrence in the last half of 1870, which must inevitably have affected the rates of sickness and mortality in the gaol whoever had been Governor. This was the drafting of 200 picked men, the halest and strongest of all the prisoners, from the gaol to proceed to Manaar; and the filling up their place in Welikada by large drafts from out-stations, principally from Kurunegala, which is notoriously one of the unhealthiest districts in the island.

"These men were, without exception, mere skeletons," and "in these men the slightest atmospheric change induced disease."

Since then eighty more of the strongest and stoutest men in Welikada have been transferred to Manaar.

There is also evidence that the cause of the present "poisonous" state of the walls of the cells had been in existence, and had been silently engendering mischief before Dr. Coghill's administration began, though the mischief was not actively developed till afterwards.

It is also fair to point out that Dr. Coghill himself had been chief resident Medical Officer during the greater part of the exceptionally healthy period, and he is entitled to his share of credit justly ascribed to the vigilance of the medical officers during that period.

But, while we wish all due weight to be given to these considerations, it is our duty to state that we regard "a state of disorganization in the discipline of the gaol," and "antagonism between the medical and disciplinary departments of a prison" to be sure causes of deterioration in its sanitary condition.

In such a state of things, neglect of duty spreads rapidly among subordinate officers, and is most certain to be shown in frequent and increasingly gross neglect of such duties as are in themselves irksome and repulsive. Such emphatically are the duties of attending to latrines, urinals, and chamber utensils, to making the strong prisoners keep themselves clean, and to keeping those clean who are in a state of sickness or other infirmity.

Dirt follows mismanagement, and disease follows dirt in a never-failing sequence.

It is also certain that a state of antagonism between the medical and disciplinary authorities of a gaol must be totally inconsistent with earnest and ready co-operation of all officers of every class, which ought to be directed to keeping in health those who are whole, and to effecting a speedy recovery of the sick.

We now come to certain specific mischievous practices in the gaol, which we regard as having caused (jointly with other causes) the increased mortality in the gaol.

First.—Overcrowding, especially in placing more than one prisoner in a cell.

We may remark here that it is among the prisoners, who are kept in cells, and who are called by the gaol officers "cellular prisoners," that mortality has chiefly raged.

It has been comparatively light among what are called the "associated prisoners;" that is, prisoners who pass the night in wards, each of which holds a considerable number, and who work in gangs, or in the same shed or shop with other prisoners during the day.

We find that it has been common to place the prisoners, and, occasionally, as many as five, in a single cell.

The new cells contain each rather more than 1,000 cubic feet of air, the old cells contain a less amount.

When the members of this Commission in 1866 prepared our first and principal Report, great pains were taken to ascertain the minimum space which every "separate cell" should contain, and the amount of ventilation it should receive. It was never contemplated that cells to be constructed as "separate cells" would be used to receive more than one convict. It is obvious that all the moral benefits of the separate system are done away with when parties of three or five are stowed in a single cell.

They had far better be in a large ward with twenty or thirty companions. But the physical evils of this abuse are even more glaring.

When three men are packed in a cell, each man gets less air and less ventilation by two-thirds than are necessary for his healthy vitality.

When five are agglomerated in a cell, each man gets only a fifth of the air and ventilation he ought to have.

Moreover, a "cellular prisoner" passes day and night in his cell, except for a period of one hour-and-a-half in the morning, and a similar period in the afternoon, when he is outside at shot-drill, or carrying a loaded pingo. He is obliged to work hard in his cell for several hours in the day picking coir.

The exudations and exhalations from his body, and from the bodies of his companions, are all this time tainting the atmosphere of their narrow den.

Worse remains to be told. "The cellular prisoners take unglazed chatties into their cells," and have no "means of relieving themselves but in these chatties in these cells."

"It is not allowed to take a man out of his cell at night,"

We use the present tense in speaking of these things, as it was used in the evidence given before us. But it is right to state that Dr. Coghill, in giving evidence about this on the 17th October last, added respecting the cellular overcrowding, "It has now ceased, but we have found no improvement."

That the high rate of mortality continued is not to be wondered at, when we consider how thoroughly poisoned the cells and the whole buildings must have become.

The system of not allowing prisoners to leave their sleeping-places at night to satisfy the calls of nature, has not been limited to the cells. It has been enforced also in the wards and hospitals, and the tubs and other receptacles for the men's excreta, placed and kept there during the night, must have caused contaminated air and filthy floors, and must have contributed to the general unhealthiness of the gaol.

To return to the "cellular prisoners." Their health has also been prejudiced by their having no change of clothes at night. A man has had to lie down and pass the night in clothes damp and sodden with perspiration caused by his day's work; and the dampness of the cells has, to some extent, been increased by the nature of the work,—that is, coir-beating. It is necessary that the coir should have water poured on it order to make the man's work effective.

The cells have become peculiarly unhealthy from the practice which has prevailed of laying on coat after coat of whitewash from time to time, without scraping the old whitewash away before the new is applied. The whitewash absorbs the miasmata from the atmosphere of the cells, and becomes itself a surface which radiates poison.

The cells have now a layer of about one quarter of an inch thick of this morbific coating.

There has been insufficient ventilation in the upper parts of the new corridors of the cells.

The heated and vitiated air ascends from below, and finds no adequate means of escape.

It has been ascertained that the average temperature of the highest of the three tiers of these cells, exceeds the temperature of the lower tier by an average of 4 degrees.

The general result has been that the atmosphere of the cells becomes hot and offensively filthy, especially towards morning; and when the men have been taken out of their heated dens and exposed to the chill of the morning air at an unnecessary early hour.

We see here a direct cause of immediate diarrhœa and dysentery.

It has also been the practice to make these "cellular prisoners" work their shot-drill and pingo carrying out in the sunshine.

This is a wholly unnecessary and a mischievous aggravation of penal labour.

The sanitary condition of the gaol must have suffered greatly for want of hospital accommodation.

A new hospital ought to have been completed before the old one was done away with.

The inadequate and ill-arranged buildings which have been used as a temporary hospital wards must have made disease more lasting and more deadly.

During the last two weeks the sick have been removed into the large building near the gaol, called the small-pox hospital, a measure which has been practicable, because small-pox is not at present epidemic in Colombo. This removal of the sick prisoners has been very beneficial to them.

With respect to remedies, we consider that the first thing to be attended to is the immediate purification of the gaol.

We thoroughly agree with Dr. Charsley that the present is a crisis in which disciplinary regulations must be subordinated to the exigencies of preserving life. The best thing would be to empty the whole gaol of prisoners, and to keep it emptied till it has been thoroughly disinfected and sweetened.

But if it is impracticable to find a place or places whither the whole body of the prisoners can be removed for a time, we recommend that the suggestion of Dr. Charsley be adopted of purifying one wing of the building at a time.

There is abundance of vacant space within the prison walls, and such prisoners as could not be properly placed in the other wing can be hutted out in Cadjan sheds, which can be rapidly and cheaply run up by the prisoners themselves.

Some additional peons will be required in order to prevent escapes, but the expense of this is not to be weighed against the cost of human life; and it will be probably found to be absolutely cheaper than the continuance of a system which sends so many patients to the hospital.

Let the walls of the cells and all the walls of every part of the building be thoroughly scraped, and let them be coated over, not with whitewash, but with Parian cement, which can be kept clean by washing with water.

Give more ventilation to the corridors of cells by openings in the roof, or by Louvre boards immediately under the roof.

Prohibit in the most peremptory and unmistakeable manner the placing of more than one prisoner within a cell. If there are more prisoners who ought to be cellular prisoners than the cells can accommodate, they must be hutted out in wards till more cells be built.

Let each cellular prisoner work for part of the day at least in a compartment of a shed, as suggested by Dr. Charsley, so that the man's face will be to the wall, and so that the sides of the compartment will prevent him from communicating with other prisoners, but behind him the shed will be open. If this be done, each man's cell can be left empty and with open door for a great part of the day, so as to be made fresh and wholesome when the man returns.

Give each man throughout the prison night-clothing; also every prisoner who goes into hospital should receive distinct hospital clothing.

His other clothing should be fumigated while he is in hospital, and should be given back to him when he leaves hospital in a perfectly clean and wholesome state.

Let shot-drill and pingo work be done under a shed, or in some kind of shelter from the sun.

Bring the cellular prisoners out of their cells at a later hour in the morning.

Throughout the gaol put an end to the system of shutting men up at night with pans, tubs, chatties, or the like, to ease themselves in.

Let there be in every cell and ward a bell and a tell-tale connected with it, so that the prisoner who requires to go the latrine, or urinal, can communicate with the prison orderly, or peon, and may be led there and back again.

Give more facilities for bathing, and for washing the face and hands.

If possible retain the building called the Small-pox Hospital, as the Gaol Hospital.

A building, such as formerly used to exist, might be obtained, or run up in the cinnamon gardens, or elsewhere, sufficient for the emergencies of the outbreaks of small-pox, which from time to time occur.

The continued use of the present outbuilding as a gaol or hospital, would be an immense benefit.

Dr. Charsley has described the beneficial effects on the sick prisoners of their removal thither, to have been almost magical And experience elsewhere has shown how salutary are the effects on a sick convict of being moved away from the scene of his punishment. This has notably been the case at Kandy.

If, however, the Small-pox Hospital cannot be retained, no pains or reasonable cost

should be spared in building and fitting up the intended new hospital within the gaol, as quickly as possible.

Your Excellency, in the proceedings of inquiry as to Welikada Gaol, already referred to, has recommended and enjoined the restoration and maintenance of due discipline within the gaol, and the cultivation of good feeling and harmonious co-operation between the disciplinal and medical officers, so emphatically that it is needless for us to say more about these matters, than that we regard them as indispensable for keeping the gaol in a healthy condition.

We have said little about Hulfsdorff in this Report, because the state of the gaol here is stated to be generally healthy. But it is our duty to report that abuses exist there, which must sow the germs of disease, sure to break out sooner or later, in alarming mortality, unless these abuses are speedily checked.

The whole prison there is overcrowded; and the monster abuse of overcrowding the cells is continually practised.

When the Chief Justice inspected the place after the Cape Colombo Criminal Sessions, he ascertained that as many as three or four prisoners were often placed in a single cell; and on the measurement of one of these cells, the space contained in it was ascertained to be only 774 cubic feet.

The same prohibitions as to overcrowding which we have advised for Welikada, should be enforced at Hulfsdorff; and also the same prohibition of the use of night-tubs and pans for the reception of excreta.

At least half the number now in Hulfsdorff should be withdrawn from there.

We also feel it our duty to advert to the great probability which is understood to exist, that a large number of convicts will be required for several years on the new Colombo Breakwater, and the quarries and other works connected with it.

If this be so, provision should be made in good time for lodging convicts near the scenes of their labour, for organizing an effective control over them, and for guarding against escapes.

Among the numerous matters for consideration here, sanitary matters will not be the least important.

We have, &c.
(Signed) E. S. CREASY, *C.J.*
C. TEMPLE, *P.J.*
———, *Q.A.**
C. H. STEWART, *P.J.*
J. R. MOSSE, *D.P.W.*

His Excellency the Right Hon. the Governor,
&c. &c. &c.

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* The Queen's Advocate desires me to state, that as he was unable to attend the proceedings, except for a very short time, he does not sign the Report.
(Signed) E. S. CREASY.

No. 40.

The Earl of Kimberley to Governor the Right Hon. W. H. Gregory.

Sir, *Downing Street, July 2, 1873.*

I HAVE received your despatch of the 14th April last,* with copies of the Report of the Commissioners appointed to inquire into the causes of the sickness and mortality in Welikada Prison, and other papers connected with the subject.

The excessive mortality began in June 1870; and in the last six months of that year instead of 8 deaths, which was the number in the previous six months, there were 45 deaths, being at the rate of 90 per annum, which appears to be a death-rate of about 20 per cent. for those six months; and this enormous death-rate continued, with scarcely any diminution, throughout the years 1871 and 1872, though towards the end of the latter year, on some very simple, and what might seem obvious and indispensable, steps being taken to remove the causes, the mortality ceased; and the total number of sick on the 4th December, 1872, was only 3.

* No. 39.

Thus, so far as I can gather from the returns and statements (which, however, do not appear to agree on all points), not far from 200 deaths beyond the average rate of mortality have taken place in this prison in the course of two and a-half years, for want of proper sanitary precautions.

It is stated, in extenuation, that large drafts of prisoners from the prisons at the out-stations, numbering, according to Mr. Vanderstraaten, 226, were brought into the prison in May and June 1870, and that the greater number of these were sickly men, from the station of Kornigalle, which is unhealthy; and from the returns appended to Dr. Coghill's printed Report for 1870, I find that the total number received from that station in the whole of that year, was 239; and the deaths of that class of prisoners were 23, out of a total of 53 of all classes. From Kegalla, which is also stated to be unhealthy, 86 were received in 1870, and of these 4 died.

How far these drafts from the out-stations were of an exceptional number or character in the year 1870, I am not informed. The prison of Welikada is intended, and ought to be adapted, to receive the prisoners from the out-stations whose sentences exceed three months. If the numbers from Kornegalle or elsewhere were in excess of the number so sentenced, it should be stated on what grounds and on whose responsibility the numbers so in excess were sent to a prison already overcrowded. And if, as stated by Dr. Coghill, the 226 prisoners sent from the Kornegalle prison in May and June 1870 were "all mere skeletons," and ready to fall at the first approach of sickness, it would be important to inquire whether they had been reduced to this state by abuses in the Gaol of Kornegalle similar to those which prevailed in the Gaol of Welikada.

I concur generally with the Prisons Commission as to the causes of the mortality in Welikada Gaol, and I agree in their opinion that amongst the "specific mischievous practices" which they regard as having caused it (jointly with others) is to be numbered "overcrowding, especially in placing more than one prisoner in a cell."

These cells are stated by the Prisons Commission to be of different dimensions, the new cells containing rather more than 1,000 cubic feet, the old cells less, and I gather from Assistant-Surgeon Attegalle's letter of the 3rd June, that these latter cells contain only 672 feet, and from the returns in your despatch, No. 161, of the 2nd September, 1872, that whilst 180 cells contain 672, 30 contain but 350* cubic feet, and only 20 contain more than 1,000.

On reference to the prison digest sent to the Governors of Colonies in 1867 for their guidance in such matters, you will find that whilst 900 cubic feet are there stated to be sufficient for the cell of a single prisoner under a long sentence in this country, 1,200 cubic feet with 100 superficial feet were considered by the Commission which reported on gaols in British India in 1864 to be requisite in a tropical climate. Dr. Watt, I observe, considers even this insufficient.

As to the practice of putting more than one prisoner into a cell there is much confusion in the several statements elicited from Dr. Coghill and others, but though it is only in particular instances that Dr. Coghill is enabled to specify numbers and dates, I see no reason to doubt his statement, made after his attention had been called to some apparent and perhaps actual contradictions and fully corroborated by others, that during his superintendency there had been a practice which, though not systematic, was yet "usual" and "frequent," of confining three prisoners in cells not large enough to hold one, and even in the cells which were little more than half the proper size for one, whilst it appears that before his time in the Welikada prison, and both before and during his time in Hulfsdorff, five had been so confined. In the latter prison, indeed, where the larger cells contain not more than from 1,000 to 1,130 cubic feet, the measurement of the others not being given with the exception of one measured by the Chief Justice, which contained 774, the average number confined appears to have been from four to five, and "seldom or never less than four," whilst one return is given in which the numbers confined in each of the thirty-one cells on the 25th October, 1866, are shown to have been in some of them ten, and in few less than eight. In Hulfsdorff, however, the prisoners were not confined to their cells in the daytime.

In the returns accompanying your despatch, No. 161, of the 2nd September, 1872, both Hulfsdorff and Welikada are returned as giving "complete" effect to the separate system, a statement so utterly opposed to the facts now disclosed as, unless it can be explained, to deprive those returns of all title to credit.

The hours of confinement in the cells in Welikada were twenty-one out of twenty-four, and for twelve hours at night the prisoners were locked up without light and without means of egress for natural purposes, and this was continuous at Welikada at a time

* It will be seen from the subsequent correspondence that this was a mistake, and that in fact the cells in question contained 830 cubic feet.

when diarrhœa, dysentery, and cholera were disastrously prevalent. The results were revolting and fatal.

It appears, indeed, that whilst the prisoners were dying at Welikada, those at Hulfsdorff, under still severer conditions of overcrowding at night and with the same denial of egress, were not unhealthy; and this is used as an argument to prove that overcrowding was not a cause of the Welikada mortality, though in the one prison the confinement in the cells was for only twelve hours of the twenty-four, in the other twenty-one hours. The same inference is drawn with more justice from the fact that at Welikada itself, previously to June 1870, the health of the prisoners had been maintained with not less overcrowding than that which occurred in the years 1870, 1871, 1872. But on examination I find that this exemption was only during 1868-69, and the first half of 1870, for in the years preceding 1868-70 the death-rate had been little less than in the years which followed; being for 1865, 1866, and 1867 respectively 17, 17, 27 and 16, 33.

The fact that excessive overcrowding is injurious to health and endangers life rests upon a far wider generalization than any that can be drawn from the state at one time or another of any particular prison in Ceylon. When once such a disease as cholera, or dysentery, or diarrhœa had set foot in the prison, though it might still have been possible to escape such a visitation as that which occurred, it would have been unreasonable to expect that the overcrowding would not grievously add to the danger and the suffering.

The effect of overcrowding was no doubt greatly aggravated by the arrangements for the night to which I have adverted, and which the Prisons Commission and Dr. Watt have so justly denounced. And again, I must observe that such arrangements could not have been adopted if attention had been given to the portion of the Prison Digest which deals with such subjects. At page 84,* the general subject is treated, and in Appendix D, page 90, are to be found the detailed instructions drawn from the rules in force in Bengal.

It was amongst the prisoners confined in the cells that the far greater part of the mortality took place, but the overcrowding was by no means limited to the cells. In the association ward when the Commissioners visited the prison it was found that 47 men were confined for twelve hours, from 5·30 P.M. to 5·30 A.M., and Dr. Watt states that the cubic space for each prisoners was 258 feet, and the area 13 feet 2 inches, whilst the arrangements for the night were no better than in the cells. Sixty are said to have been confined in it at other times, and 90 are said to have been confined in a ward measuring 25 feet by 20. All this time there was, according to the report of the Commissioners, abundance of vacant space within the prison walls for prisoners to be hutted out in Codjan sheds, which could be rapidly and cheaply run up.

In the hospital the cubic space was about double that of the associated ward, but at the same time less than half what it ought to have been even in times of average sickness. It consisted of one ward containing a little over 24,000 cubic feet, and had accommodation for 16 beds, and Dr. Coghill had said in his report for 1870, "When 49 patients with orderlies and nurses are locked up all night in the hospital, which has occurred repeatedly, the state of the air can be more easily imagined than described. And I would here point out the desirability of having the new hospital begun at once. I beg that this subject of a new hospital may be taken into immediate consideration. A ward for medical cases, another for surgical, another for diarrhœa and dysentery, and another for contagious diseases, such as cholera and scabies, &c., are absolutely necessary, as also a convalescent ward with a cheerful aspect. With a probable number of 800 prisoners we must be prepared with a sufficiency of hospital accommodation for the sick and their thorough segregation."

In the same report Dr. Coghill points to the revolting nature of the arrangements for the prisoners confined in the cells during the night, and recommends ward boxes on the dry-earth system, and "thus," he says, "many cases premonitory of cholera, diarrhœa and dysentery would be checked at the earliest stage, and the spread of disease prevented."

The simple remedy thus recommended in the Report for 1870 (which was in accordance with what is prescribed in the Prison Digest Appendix D), was not adopted till you gave directions on the subject, which would appear to have been in the latter part of 1872.

A little later still the crowding of the cells was put an end to. Patients in the overcrowded hospital were removed to a small-pox hospital, which had long been unoccupied, situated near the prison, and there the sick recovered and the mortality ceased. But not till 200 lives had been sacrificed.

* Edition printed for Parliament.

As to the question where the responsibility should be placed for the fatal consequences of abuses and neglects so long continued, I should have conceived that no mere official censure could add to the regret which any one must feel if he were conscious of having had it in his power to avert such consequences and had neglected the means at his disposal. But here I am met by the extraordinary fact that for two years and a half these consequences were allowed to take their course without apparently awakening any sense of their importance in those who were in immediate contact with them. Dr. Coghill's report for 1870, containing the representations I have quoted, appears to have been addressed to the Inspecting Medical Officer, and he asserts that he repeatedly called the Medical Officer's attention to the overcrowding. I do not agree with Dr. Watt that the medical authorities are solely responsible for all defects, but still less can I accept the disavowal of responsibility by Dr. Charsley, implied in his assertion that "the placing three or more prisoners into one cell is the act solely of the superintendent," and that "the Medical Officer is not consulted in the matter, nor does he necessarily become acquainted with it."

By the 4th, 9th, and 15th of the Rules and Regulations touching the duties of Medical Officers attached to Ceylon gaols, made by the Governor and Executive Council on the 28th April, 1868, the Medical Officer "is daily to visit all prisoners under disciplinary or rigorous punishment," and he is to keep a journal for the information of the principal Civil Medical Officers and of others, in which he is to enter any remarks in connection with the performance of his duty, which duty, by Rule 1, "embraces the consideration of every matter connected with the health of the prisoners." . . . . and in general everything connected "with the hygiene of the gaol and its inmates."

But without any rules at all, when it was known to the principal medical officer that a practice existed which ought not to be tolerated, and that it had been followed by suffering and death, it was not for him to learn from a turnkey, as he states himself to have done in regard to the confinement of three prisoners in one cell, that "it could not be helped," and thereupon "bow to its necessity." It was his plain duty to represent what was taking place to the Governor.

I share the respect with which you and your Executive Council advert to the character and past services of Dr. Charsley, and I do not doubt that his personal efforts in the treatment of the sick, and his anxiety, were such as you and your Council give him credit for, though I think he assumed a serious responsibility in desiring that the Medical Officer of the prison should not be sent for at once when premonitory symptoms of the prevailing malady occurred in the night. The censure passed upon him by the Governor and Council is for his want of energy and resource, and for his omission to apply to the Government for the measures which the exigency demanded, and there can be no question that that censure is deserved.

With regard to the case of Dr. Coghill, there are some considerations which distinguish it from that of Dr. Charsley. He can plead that he did undoubtedly make representations of a very urgent nature in his printed Report for 1870, addressed to the Inspecting Medical Officer, and he asserts that his representations to the Medical Department (whether the Inspecting Medical Officer or the Medical Officer of the prison is not distinctly set forth), as to the overcrowding, were repeatedly renewed. But however this may be, there were malpractices which he could either have corrected by his own authority or made the subject of direct representation to the Governor, and it was his duty to represent the overcrowding also to the Governor when he found his representations to the Medical Officers to be unavailing.

It may be said, on behalf of these officers, that they supposed they were not to regard the abusive practices and their consequences as intolerable, because the practices, or some of them, prevailed generally in the gaols of the Colony, or, at all events, in one gaol or another, and that they had been repeatedly, as they certainly had been in 1865, 1866, and 1867, attended by the like consequences.

If so, I can only reply that the state of things so appealed to ought to be regarded by all concerned with the deepest regret. And when I look back to the course of the correspondence on the subject, it is with a disappointment and discouragement which cannot but abate the hopes now held out of improvement in the future.

It is now nearly ten years since the attention of the Governors of Colonies was called by the late Duke of Newcastle to the subject of prisons and prison discipline, in his despatches of August and October, 1863. In January 1865 Mr. Cardwell, stating that he was not informed whether the Duke's despatches and their inclosures had obtained the attention which it was hoped that their importance would command, sent out a series of interrogatories designed to elicit information as to the actual state of the prisons and the improvements required. On the 18th January, 1867, the Duke of Buckingham furnished

the Governors with the Prison Digest, containing an exposition of the actual state of the prisons, and with it a compendium of the principal conclusions from the experience of this country, arrived at through long and laborious inquiries by Parliamentary Committees and other authorities, as to what was required to place the discipline and arrangements of a prison on a satisfactory footing.

In this Digest were pointed out in detail the evils and abuses existing in the twenty-eight prisons of Ceylon.

On the 16th August, 1867, Governor Sir H. Robinson reported, as in acccordance with his own, the opinion of an able and zealous Commission to which the subject had been referred, and this opinion was that, with the exception of one gaol, it was impossible to introduce the full system of reforms recommended by the Secretary of State until extensive changes should have been made in the buildings. "But the single exception," the Commissioners observed, "is a very important one, for it is the Gaol of Welikada. . . . It will serve as a model prison, and its position as the chief gaol of the Province in which the capital city of the island is situated will make it very important as an example." And accordingly the Governor and Council issued a Code of Regulations for Welikada Gaol, in which it is three times enjoined that every prisoner is to be kept separate from the others at night.

The Duke of Buckingham expressed, on the 20th November, 1867, his approval of the rules for Welikada, his gratification at the appropriation of 72,000*l.* to the improvement of the gaol accommodation in the Colony, and his hope that no further time would be lost in removing the defects pointed out in the Prison Digest, and effecting the thorough reformation which had been shown to be so urgently needed. His Grace said that he should await with much interest an account of the steps that might be taken for these purposes.

Another year passed, and on the 2nd November, 1868, the Governor reported that the rules for Welikada had been extended in January of that year to six other gaols, and in the following August to all the other gaols and lock-ups, "so far as practicable," and that, to remedy the overcrowding in some of the gaols which had produced unusal sickness and mortality in 1867, "steps were being taken for the construction of the new gaols." The works in progress were specified. But they were merely some repairs and boundary walls for five provincial gaols, to cost in the whole 3,711*l.* 18*s.* 5*d.* out of the two sums amounting in the whole to 72,000*l.* voted by the Legislature, and a sum of 1,371*l.* 14*s.* $3\frac{3}{4}$*d.* for alterations and additions to Welikada.

How grievous the overcrowding continued to be at this time is apparent, as well from the comments of the Prisons Commission as from Reports of Captain Fitzmaurice, the Inspector-General of Prisons, appended to the Governor's despatch. One of these Reports, relating to the prison of Hambantota, is in these words: "The number of prisoners was 123, of whom 43 were sick. There is not, in my opinion, accommodation in the prison for more than about 70. Now they have nearly double that number crowded into it, which, I think, verges upon cruelty. I feel how impossible it is for me to report upon a subject on which I am unable to find words sufficieutly to condemn."

The Prisons Commission on their part had reported on the 20th June, 1868, that nothing had been effected or could be effected in the present buildings as to separation except at Welikada, and recommended that the reformatory measures should be proceeded with, and that in proceeding with them there should be no "diminution, relaxation, or delay." And with regard to the Gaol of Hambantota, reported on by Mr. Fitzmaurice, they stated that "in October the number of prisoners was 180, whereas the gaol could properly hold only 68, or an allowance to each man of 500 cubic feet, which itself is an allowance very far below what is considered proper and necessary," and it was to this overcrowding that they attributed the prevalence of dysentery and diarrhœa.

With this sense of the overcrowding and of its consequences, the Commissioners naturally expressed satisfaction at hearing that the Government had directed the building of a new gaol at Hambantota; but this Report is dated 20th June, 1868, aud all that the Governor's despatch of 2nd November of that year states to be in progress is a boundary wall for which materials had been collected at a cost of 840*l.* 13*s.* 6*d.*

The committee make remarks of a similar purport upon other overcrowded prisons, and advert in like manner to the intentions they conceived to be entertained, or the orders given by the Government for the getting rid of the defective prisons and erecting new ones; and Lord Granville, in his two answers to the despatch (dated 29th January, 1869), highly approves the advice given by the Commission, and commends it to the Governor's "most serious consideration;" and whilst he suggests a question whether the effects of overcrowding might not be mitigated upon occasion by the substitution of

outdoor for indoor labour, and intermissions of penal diet, he speaks of the Commissioners having "shown beyond doubt that in those gaols which were not overcrowded, the sickness was not excessive, and that in the gaols which were overcrowded the excessive sickness only lasted as long as the overcrowding."

In the years 1868 and 1869, as I have already observed, the mortality in Welikada was much less than it had been in the three years preceding; but the Superintendent accompanied his favourable Report with the warning that, where the numbers in a prison fluctuate so considerably, there should not be "a too hopeful anticipation that each succeeding year should produce results and furnish tables of sickness and deaths corresponding with those under review."

And the very next year was to show how much this warning had been needed, and how little it had availed.

In my circular despatch of the 15th April, 1871, I supplied the Governor with the third series of correspondence on Colonial Prisons presented to Parliament, and I at the same time called his attention to the additional experience which had been obtained, and to the results of Colonial experience as modifying or confirming rules grounded solely or chiefly on English experience, and I quoted Colonial opinions of high authority as showing the separate system to be indispensable, and the fatal consequences to morality of neglecting it.

In another circular despatch of January, 1872, I sent out Forms of Returns to be filled up with particulars respecting all the prisons. On the 2nd September, 1872, you transmitted the returns for 1871, and I then learnt that in several prisons in Ceylon the space was, as I observed to you in my despatch of the 17th December, 1872, "grievously insufficient." But I was even then unaware that in the prisons of Welikada and Hulfsdorff, cells which were hardly of sufficient size for one prisoner, were made to contain three, four, and five, and at one time even eight and ten; because the returns, as I have said already, represented that in these prisons the separate system was in complete operation.

Your despatch transmitting these returns stated that considerable progress had been made towards placing the gaols of the Island on a proper footing, that you had instructed the Director of Public Works to lose no time in constructing the new gaols that were still required, and in effecting the alterations and additions to existing gaols necessary to carry out in its integrity the system of penal discipline now in force, and that in two years it was hoped that the necessary buildings would be completed, and you believed that then the treatment of criminals throughout the Colony would be uniform and in accordance with correct principles of penal discipline.

When writing this despatch I apprehend that you had not yourself examined the returns, and although, as I have said, you had received Dr. Coghill's letter of 22nd August, 1872 (with the precise contents of which I am not made acquainted), you were probably quite unaware of the facts which were to be brought to light by the inquiries of the Commission.

I have called your attention to the tenor of this correspondence from first to last, because it was only in March, 1872, that you assumed the Government, and I am desirous that you should be aware how repeatedly the prospect has been held out of works in progress, and how often the hopes you now express have been expressed before, and that thus you may be led to understand the feelings with which, after a review of ten years of such hopes and expectations, I must necessarily contemplate the results before us.

Welikada, which in 1867 was to be forthwith reformed, and to "serve as a "model prison," and be "very important as an example," is found in 1873 to be in the state which is described, and the arrangements at Hulfsdorff, the other prison at the seat of Government, are even worse. In ten other gaols the space in cubic feet available for each prisoner varies from 120 to 632, five of them containing respectively no more than 300, 269, 270, 151, and 120; and in other gaols the serious defects are found which are particularised in my despatch.

I need hardly say that pending the provision of adequate space, immediate steps must be taken to obviate the occurrence in any of the gaols of such a visitation of sickness and death as has occurred in six out of the last eight years in the prison of Welikada.

A proper penal discipline, highly important as it is in itself, cannot be maintained under circumstances in which it becomes incompatible with the health of the prisoners.

Dr. Charlsley recommends that there should be some relaxation of the penal system of Welikada, which is in accordance with the suggestions of Earl Granville in his despatch of the 29th Jaauary, 1869, written in more especial reference to the sickness

and mortality at Hambantota. In that despatch Lord Granville suggested that when from one cause or another the cubic space falls short of 500 feet for each prisoner, outdoor should be substituted for indoor labour, and the ten days' penal diet in each month should be intermitted; and he proceeded to say that "in Mauritius, where deficiency of space was producing serious evils, one of the remedies adopted was to proclaim a building as a prison to be called the 'Vagrant Depôt,' to which were committed all mere vagrants and persons imprisoned for desertion and breach of their engagements. The discipline of this prison was not of a severe character. The labour was industrial, and when it was over-crowded, those for whom there was no room were hutted out in the fields. And the plan of "hutting out," he added, "was adopted in other Mauritius prisons besides the Vagrant Depôt."

I have now to repeat Lord Granville's suggestions, and to instruct you generally to adopt in all the prisons such modifications of the penal system as are at present necessary for the health of the prisoners, not to be carried further or continued longer than this necessity demands; and to take immediate steps for carrying into effect at once as far as practicable all the reforms required for the adoption of the principles of management so often prescribed by Her Majesty's Government; including the construction, with the least possible delay, of the required new buildings.

I have, &c.
(Signed) KIMBERLEY.

No. 41.

Governor the Right Hon. W. H. Gregory to the Earl of Kimberley.—(Received February 25.)

My Lord, *Queen's House, Colombo, Ceylon, January 9, 1874.*

I HAVE received your despatch of the 2nd July* referring to the report of the Commission appointed to inquire into the causes of the sickness and mortality in Welikada Prison, and reviewing the correspondence which has passed on the general question of gaol accommodation and discipline in this island.

2. I question whether any advantage will be derived by attempting to rebut some of the errors which occur in your Lordship's despatch: as, for instance, the statement that there are 30 cells in use containing but 350 cubic feet—there is no cell in existence with less than 672; but, as such errors must, I fear, arise from the incorrectness of returns furnished by the prison officers, I would rather accept the severe strictures which the despatch contains as to some extent merited, and will simply direct your Lordship's attention to the inclosed returns: (1) showing the amount expended in the past two years on improving the gaol accommodation; (2) the rules and regulations I have caused to be prepared for the guidance of the gaol authorities; (3) the rate of mortality among prisoners throughthe island during the past year.

3. I trust that this latter return will be sufficient evidence that every effort has been made to improve the sanitary arrangements of the gaols, with, I am glad to add, the most satisfactory results.

4. I propose to defer making any general report until the alterations and additions to the Welikada and Slave Island Prisons are completed, and I feel confident that by March next I shall be able to show that the prison accommodation of this island will enable me to carry out henceforward what I believe to be the proper principles of management for the criminal population of Ceylon.

I have, &c.
(Signed) W. H. GREGORY.

Inclosure 1 in No. 41.

Amount expended by the Public Works Department on gaol improvements and accommodation during 1872 and 1873, 12,500*l.*

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* No. 40.

Inclosure 2 in No. 41.

Rules for the Guidance of Officers in Charge of Gaols.

Overcrowding.—The minimum allowance of space for each prisoner in a gaol is 36 square feet (9 by 4) of ground area, and 500 cubic feet of breathing space; when it is possible to do so the ground area is to be increased to 54 square feet (9 by 6).

Over the door of each ward is to be placed a board showing the superficial area and cubical contents of the ward, and the number of prisoners it is capable of containing, thus :—

Length, ———	Breadth, ———	Height, ———
Superficial area		
Cubic contents		
Superficial area of ventilation		
Number of prisoners		

No increase in the height of a ward shall justify any diminution of the ground area, nor shall any emergency justify any reduction in the cubic space prescribed for each prisoner.

No more than one prisoner shall, under any circumstances, be placed in any cell the capacity of which is less than 1,500 cubic feet, with a ground area of 100 square feet.

The want of sufficient accommodation in prisons, and the practice of allowing prisoners to sleep in overcrowded wards and in unhealthy proximity to each other, is most injurious. The daily attention of the officer in charge of the prison and the medical officer is, therefore, to be given to prevent overcrowding; and immediately any overcrowding does occur, it is to be reported to the Inspector-General of Prisons.

A greater number of prisoners than the prison is licensed for shall not be admitted on any account (with immediate report of the circumstance to the Governor for his sanction).

In the event of a prison being full, the officer in charge shall provide accommodation outside the prison for any other prisoners who may be sent, reporting the circumstances immediately to the Inspector-General of Prisons.

Ventilation.—The special attention of the officer in charge of the prison and of the medical officer shall be paid to the ventilation of the sleeping wards, to insure a constant supply of fresh air, while an exit for the foul air is also provided for by roof and lateral ventilation. As the condition of the atmosphere breathed by prisoners at night can only be judged of by entering the sleeping ward several hours after the prisoners have been locked up, the officer in charge of the gaol and the medical officer shall at uncertain intervals enter the gaol at night, in order to satisfy themselves as to the adequacy of the ventilation arrangements, and shall enter the results of their inspection in the Minute Book.

The sleeping wards shall be kept empty during the day, so that the free circulation of air may be allowed to remove the organic matter which was exhaled by the prisoners at night, and which adheres to the wards and bedclothes, and is but slowly oxidized.

Weather permitting, the bedclothes shall, on the prisoners leaving the barracks, be spread out in the yard to be sunned and aired.

If, however, this cannot be done, they shall be spread in the wards or corridors, and, if it is fair, aired for a short time in the yard; but under no circumstances shall the bedding be rolled up and piled in a corner of the ward.

Inclosure 3 in No. 41.

RETURN showing the Accommodation for Prisoners at the Jail at .

1. Ward or Cell.	2. Letter of Ward or Cell.	3. Length.	4. Breadth.	5. Superficial Area.	6. Mean Height.	7. Space in Cubic Feet only.	8. Ventilation Space in Square Inches.	9. No. of such Cells.	10. Certified to hold Prisoners.	11. Class of Prisoners.	12. Remarks.

Inclosure 4 in No. 41.

RETURN showing the Number of Prisoners (according to Class) in Jails of Ceylon, on the 1st day of each Quarter of 1873.

Class of Prisoners.	No. in Jail on the—				Remarks.
	1st Jan.	1st April.	1st July.	1st Oct.	
In penal stage (six months)	759	769	863	776	The general increase in number is owing to the stoppage of transportation. The large increase between 1st April and 1st July is owing to the return of 113 convicts to the Island in the month of May.
In 2nd stage	441	513	600	660	
In 3rd stage	71	94	109	136	
	1,271	1,376	1,572	1,572	

(Signed) F. R. SAUNDERS.

Inclosure 5 in No. 41.

Principal Civil Medical Officer's Office,
Colombo, January 8, 1874.

Sir,

IN forwarding you the information as to the mortality within the jails of Ceylon during last year, called for by your letter of the 6th instant, I have the honour to express my regret that the shortness of time given me before the mail leaves precludes my making any observations on the accompanying Returns.

In addition to the Table affording the required information, I have drawn up an abstract, showing the mortality in proportion to the numbers treated in all the jails in the island during the last five years, and another with the same particulars with reference to the Welikada prison alone.

These Tables would be much more complete if the prison population during the year were added, but I do not possess this information.

Of the improved health of the Ceylon prisons in general, and of the Welikada prison in particular, these Tables afford ample proof.

The mortality of 1873 has been the lowest on record, but it is to be observed that, while the number of deaths were unprecedentedly low, discipline was, from circumstances to which it is unnecessary here to allude, very imperfectly maintained in all the prisons.

It may, I believe, be accepted as an axiom in Indian jails, that the higher the discipline maintained the higher will be the mortality.

I have, &c.

(Signed) W. P. CHARSLEY,
Principal Civil Medical Officer, and Inspector-General of Hospitals.

The Hon. the Colonial Secretary.

Inclosure 6 in No. 41.

RETURN showing the Numbers treated and Per-centage of Deaths in the several Jail Hospitals of the Island during the Year 1873.

Province.	Station.	Remained, 31st December, 1872.	Admitted during the Year.	Total.	Discharged.	Died.	Remaining, 31st December, 1873.	Per-centage of Deaths to the Number treated.
Western	Welikada ..	36	1,058	1,094	1,057	22	15	2·01
	Hulfsdorf ..	2	188	190	188	2	..	1·05
	Kalutara ..	1	41	42	38	..	4	..
	Negombo ..	..	136	136	118	3	15	2·20
	Kegalla ..	..	21	21	16	..	5	..
	Ratnapura ..	..	3	3	3	..	..	..
North-Western ..	Kurunegala ..	16	189	205	192	6	7	2·92
	Puttalani ..	3	105	108	106	2	..	1·85
	Chilaw	..	27	27	27	..	..	..
Southern	Galle	4	110	114	96	6	12	5·26
	Matara	6	58	64	61	2	1	3·12
	Hambantota ..	4	78	82	75	5	2	6·09
	Tangalla ..	..	33	33	30	..	3	..
Northern	Jaffna	2	133	135	130	1	4	0·74
	Manaar ..	2	371	373	359	4	10	1·07
North Central ..	Anuradhapura ..	..	21	21	21	..	..	..
Eastern	Trincomalee ..	..	18	18	17	..	1	..
	Batticaloa ..	..	316	316	313	1	2	0·31
Central	Kandy	13	563	576	539	14	23	2·43
	Matelle ..	1	9	10	10	..	..	..
	Badulla ..	..	57	57	57	..	..	..
	Total ..	90	3,535	3,625	3,453	68	104	1·90

ABSTRACT of the Numbers Treated and Percentage of Deaths for the Five Years, 1869 to 1873 inclusive, in all the Jails of the Island.

Years.	Total Number Treated.	Deaths.	Percentage of Deaths to Number Treated.
1869	2,064	58	2·81
1870	1,976	90	4·55
1871	1,953	133	6·8
1872	2,930	148	5·05
1873	3,625	68	1·90

ABSTRACT of the Numbers Treated and Percentage of Deaths in the Welikada Jail Hospital, for the Five Years, 1869 to 1873 inclusive.

Years.	Total Number Treated.	Deaths.	Percentage of Deaths to Number Treated.
1869	263	8	3·04
1870	108	53	49·07
1871	518	80	15·44
1872	1,269	86	6·77
1873	1,094	22	2·01

(Signed) W. P. CHARSLEY, M.D.,
Principal Civil Medical Officer and Inspector-General of Hospitals.

No. 42.

The Earl of Carnarvon to the Right Hon. W. H. Gregory.

Sir, *Downing Street, March* 20, 1874.

I HAVE received your despatch of the 9th of January, in reply to my predecessor's despatch of the 2nd of July,* on the subject of the sickness and mortality in Welikada Gaol.

2. I have read with regret the painful description of the gaol at Welikada, with its most inadequate accommodation for the prisoners and the results upon their health; and I shall look with anxiety to the reforms which you report yourself as contemplating.

3. I trust that no longer time than is necessary will be allowed to elapse before their execution; and I desire to be informed in detail as early as possible as to what is done or proposed to be done.

4. The statement in my predecessor's despatch that some of the cells in Welikada only contained 350 cubic feet arose from misreading the figure 8 for 3 in transcribing from one MS. to another.

5. I approve the Rules which you have framed respecting overcrowding and the inspection of cells.

6. With regard to the Medical Return inclosed in your despatch under acknowledgment, I have to observe that it is not rightly described as a Return of the Rate of Mortality among prisoners throughout the island during the past year. It is correctly described by Mr. Charsley as a Return of the proportion of deaths to prisoners medically treated. Had a note been added of the average prison population for the year, it would then have been possible to ascertain the proportion of deaths to the average number of prisoners. Dr. Charsley, with reason, excuses himself for not supplying this information, on the ground that he did not possess it; but as the Colonial Secretary's Office possessed it, or had the means of acquiring it, it is to be regretted that it was not added before the Return was sent home. The Forms of Returns forwarded to you by my predecessor in his Circular despatch of the 30th of January, 1872, would, if properly filled up, show the rate of mortality in a convenient form.

7. These Returns for 1871 were transmitted in your despatch of the 2nd of September, 1873, and were commented on in detail by my predecessor in his despatch of the 17th of December, 1873. I have not received the corresponding Returns for 1872 and 1873, with the Reports and observations required by my predecessor's Circular despatch, and I should be glad to receive them at an early date.

8. My predecessor, in his despatch of the 7th of January last, desired to be furnished with fuller details as to the fitness of the barracks at Slave Island for use as a prison. I hope to receive your explanations on this subject without delay.

I have, &c.

(Signed) CARNARVON.

No. 43.

Acting Governor Birch to the Earl of Carnarvon.—(*Received July* 21.)

My Lord, *The Queen's House, Colombo, Ceylon, June* 10, 1874.

WITH reference to your Lordship's despatch of the 20th of March,† in which you desire to be informed in detail as early as possible as to what is done or proposed to be done for the improvement of Welikada Gaol, I have the honour to transmit an extract from the Report of the Inspector-General of Prisons together with a Report from the Acting Superintendent of the Convict Establishments for the year 1873, which will fully explain the improvements that have been carried out and which are still contemplated.

2. I also forward a copy of a Manual of the Rules which have been prepared by the Inspector-General for adoption in the prisons of this Colony. They have been selected from those in force in the several Presidencies of India, and with the alterations proposed and adopted in Executive Council. will, I believe, tend to the general improvement of the prison system of Ceylon.

3. It is not without much hesitation that I have arrived at the conviction that it is unadvisable to increase the size of Welikada Gaol, unless the Municipal Council of Colombo undertake the construction of water-works at an estimated cost of 220,000*l*. There are certain seasons of the year when the water-supply for this gaol, even for the

* No. 40. † No. 42.

present number, is insufficient, and it would be very difficult to make any satisfactory improvement in this respect, except under the general scheme referred to; neither is there any doubt that when sickness is prevalent in Colombo it soon finds its way into Welikada and rapidly spreads, unless immediate measures are taken for the removal of the sick to the Borella Hospital.

4. If Welikada is to be completed on the original plan, it will be necessary to construct a hospital at an estimated cost of 7,500*l.*, and two new blocks of cells at a cost of 4,000*l.*, with the possible result that after this further outlay of 11,500*l.*, the congregating of 800 to 1,000 men within the prison walls in a climate like that of Colombo will be found so objectionable in a sanitary point that the buildings must be abandoned.

5. The alternative, and the one I desire to recommend for your Lordship's sanction, is that the accommodation from Welikada which is now capable of holding 308 penal-stage men under strict discipline shall remain as at present, the hospital at Borelia continuing available for the sick at Welikada, and if at the expiration of the year the health of the prisoners has been satisfactory, and bears favourable comparison with the other gaols of the Colony, that a permanent hospital shall be built at Welikada on a reduced scale to meet the requirements of the present number of prisoners detained there, but that the prison shall not otherwise be increased for some time to come.

6. If this arrangement is sanctioned it will then become necessary to construct cellular accommodation elsewhere, which is urgently required for 400 men, and I propose to convert the old Ceylon Rifle Barracks at Kandy into a Penal Gaol for this purpose. The health of prisoners at Kandy has been invariably good, and, during the time it was necessary to empty Welikada, from 200 to 250 of those sent up to Kandy Gaol occupied these barracks.

7. The present Gaol at Kandy is barely sufficient for the Police Court cases, and it is inconveniently situated in the centre of the town, and in the event of a new gaol being constructed I should propose to convert this building into police barracks.

8. I believe that Mr. Gregory is prepared to agree in these suggestions, and should your Lordship sanction this arrangement, the necessary expenditure might be voted in the Supplementary Supply Bill from surplus balances of the past year.

I have, &c.

(Signed) ARTHUR N. BIRCH.

Inclosure 1 in No. 43.

Western Province.

The Convict Establishment.—This establishment, at the beginning of 1873, consisted of the two prisons of Welikada and Hultsdorf.

In Welikada were confined long-sentenced prisoners from all parts of the island both in the penal stage and in the second and third stages. In a separate inclosure were confined all female prisoners, convicted and unconvicted, whether for long or short terms.

At Hultsdorf were confined all short-sentenced male prisoners (necessarily in the penal stage), and all unconvicted male prisoners, whether detained for trial, for further examination, or on default of security. Lunatics under medical observation were likewise confined here, and in a separate inclosure were the prisoners detained for debt.

The two gaols together, including the hospital accommodation, were capable of holding 310 prisoners in separate confinement, and about 65 in association, yet the daily average at Welikada in 1872 had reached 464, and at Hultsdorf 156, making a total of 621. The overcrowding that occurred at Welikada led to the state of things described in Sessional Paper No. XIII. before referred to. I shall now report what has been done to remedy this, and what is the condition of the convict establishment at the present time.

In the first place every remedy and recommendation made by the Commission has either been carried out, or is in process of being carried ont, with the one exception of establishing bells and tell-tales to every cell and ward. On this point I will remark hereafter.

1. Welikada has been thoroughly emptied and kept so for six months, the grounds have been dug up, not six inches but one or two feet, left exposed for months, relaid and gravelled; earth in the neighbourhood of cesspools and hospitals being dug out, and conveyed beyond the walls of the gaol.

2. The interior walls of all the cells and wards have been thoroughly scraped to the

bare bricks, and plastered with cement instead of with whitewash. Every cell and ward has been thoroughly disinfected.

3. The placing of more than one prisoner in a cell has been prohibited, and the order has been strictly enforced.

4. No prisoner is allowed to work in the sleeping cell, separate compartments are being erected as fast as possible, so that each prisoner in cellular confinements shall have a separate working shed during the day.

5. Every prisoner has a suit of night-clothing as well as of day-clothing.

6. All tubs, chatties, and urinals, have been removed from cells and wards and prisoners' call, and are led out to vessels placed in the corridors (see hereafter the objection to this system).

7. The smallpox hospital (as earnestly recommended) has been retained as the gaol hospital.

8. The corridors of the cells are being fitted with double roofs, in order to give additional ventilation.

9. Greater facilities have been given for bathing and washing, and estimates are now being prepared for building baths and improving the water supply still further.

These were the recommendations of the Commission, but the improvement of the gaols has not stopped here.

In recontruction, rearrangement of buildings, and in sanitary arrangements great changes have been made.

The ventilation of the cells has been much improved. The small iron grating 2 ft. 6 in. by 1 ft., have been removed and large iron barred windows, 3 ft. 8 in. by 3 ft. 3 in., have been placed instead. Verandahs 20 ft. broad have been added to protect these windows from wind and rain during the monsoon. These broads verandahs serve as exercising grounds and mess-rooms, so that the cells are kept empty and open the whole day. Two large open sheds, 130 ft. by 24 ft., formerly workshops, now serve as shot drill grounds, so that this exercise is taken under cover as recommended by the medical authorities.

The 42 new cells (or rather 38 cells and one small convalescent ward) began in 1872, have been finished, and are devoted exclusively to European prisoners.

The female prisoners have been removed to a separate gaol at Hultsdorf.

The Welikada gaol has been divided by walls into 5 distinct divisions.

No. 1, containing 270 cells, with shot-drill yards and coir-beating compartments is devoted exclusively to native penal-stage prisoners.

No. 2, containing 38 cells and one small ward, is devoted solely to European prisoners.

No. 3, containing two large wards is capable of holding 65 second-stage prisoners in association. These men simply sleep here, being employed during the day in prison services or on the workshop at certain trades required in gaol improvements.

No. 4 contains the kitchen.

No. 5, the offices, workshops, and one large temporary ward, capable of holding 30 prisoners in case of a sudden rise in the prison strength.

The Hultsdorf prison, which is no longer part of the convict establishment, has likewise been thoroughly re-arranged.

The debtors' prison which is a distinct gaol, has been converted into a female prison, it is not everything that could be desired, but it answers its purpose very well, and has many advantages over Welikada. It is close to the courts so that further examination females are not taken backwards and forwards a long distance. It is very healthy, and though it appears rather hot to an European, it is a palace to most of the wretched women therein confined, still I should like to see a good inexpensive female prison built at once on proper gaol principles.

The old gaol at Hultsdorf, containing 30 cells and ward accommodation for about 170 persons, is now devoted exclusively to unconvicted prisoners and debtors, who have a palisaded inclosure to separate them from those charged with crimes.

During 1873 it was necessary to send a number of men from Welikada to this gaol, and a large temporary shed was run up capable of holding 30 or 40 men; a few days ago, I received authority of Government to erect a permanent ward in its place, and all risk of this gaol being overcrowded, will then cease. Even when dreadfully overcrammed, this gaol strangely enough has always been most healthy.

During the year 1873 and the first quarter of 1874, two new gaols have been added to the convict establishment, the one at Slave Island and the other (called the Breakwater Gaol) at the Galle Buck.

The Slave Island Gaol (with the new buildings recently erected) is capable of holding 360 prisoners, and the Breakwater Gaol 140; so that, setting aside Hultsdorf, which is

now entirely a house of detention and a female prison, the convict establishment can contain, without the least overcrowding, 800 convicts; this is not including hospital wards at each gaol for light cases, and a detached hospital at Borella capable of holding 110 patients.

The question of a new permanent hospital is still under the consideration of Government, and must depend on other matters not yet settled, namely, whether the cellular accommodation still required for 300 prisoners is to be built at Welikada or at Kandy. I am inclined to advise a new gaol at Kandy. So long as the healthiness of the Welikada site is "doubtful," it would be impolitic to enlarge it; and, in any case, I think that in a country where epidemic diseases are so common, and where the congregating of masses so generally leads to disease, two gaols, to contain 500 prisoners each, are better than one gaol to contain 1,000.

So soon as this question is settled, the hospital accommodation required can be calculated, and no time should then be lost in building. Meanwhile, it is satisfactory to feel that, notwithstanding many difficulties, the Government has been able to meet the urgent desire of the Commission that, "if possible, the old small-pox hospital at Borella should be retained as the gaol hospital;" and up to the present time it has admirably answered its purpose.

The sanitary arrangements in all the gaols, comprising the convict establishment, receive the greatest attention from both the disciplinary and medical authorities.

The diet is excellent; indeed, I think it too good. The clothing, of which every prisoner has a day and night suit, is constantly changed and washed, and the persons of the prisoners are kept scrupulously clean; wherever the prisoners sleep in association, every man's berth is distinctly marked out; he has either a wooden cot or platform, or where this is not considered necessary, a roll of coir matting; in addition to this, he has a mat, a cambly or blanket, and a mat pillow.

The wards and cells are now thoroughly lighted, and are regularly patrolled.

The latrine arrangements are most carefully attended to; the night latrines attached to the new wards are excellent, and, I believe, can hardly be improved upon. They meet with unqualified approval from all who inspect them. But the practice carried out at Welikada, in compliance with the suggestion of the Commission, of letting men out of the cells to urinate is, in my opinion, highly objectionable. The objections are too numerous to be here detailed. I have ascertained that the practice does not obtain in India, and I have addressed the Government fully on the subject. I trust it will at once be stopped, and that metal or glazed urinals may be introduced for night use in cells.

The establishment of the prison has likewise undergone a complete change. The late Superintendent, Dr. Coghill, having received a medical appointment in the Straits Settlements, his place has been temporarily filled by Mr. Leisching, the Fiscal of the Western Province, and this gentleman has been most painstaking in his endeavours to work reforms. Much of the good that has been done is due to the personal care and attention that he has bestowed on his duties.

The Secretary of State has appointed a gentleman from England to the permanent post. Captain Wyndham Thompson is undergoing special instruction at some of the English prisons, and is shortly expected to take up his appointment.

A principal warder from Portland Prison, Mr. John Castle, an officer holding the highest testimonials to character and ability, has been appointed gaoler, and is in charge of the Slave Island and Breakwater Gaols. From all I have seen, I feel sure that no better selection could have been made, and I cannot speak too highly of the manner in which Mr. Castle has discharged his duties since his arrival in Ceylon.

Another chief warder from an English prison, Mr. Ward, has been appointed, and he is expected daily; he will be stationed at Welikada, and will relieve Mr. Clarke, who was appointed European chief-warder in last year.

Mr. Lloyd, Quarter-Master Serjeant of Artillery, has been appointed to assist Mr. Castle at the Breakwater, and Mr. Mussaper, late Serjeant-Major of the Ceylon Rifles, has been appointed to Hultsdorf; both promise to turn out good prison officers.

I have gone thus fully into the several improvements that have been authorized and carried out in the convict establishment, because the Sessional Paper No. 13 having been made public, it is only right to here record how thoroughly and earnestly the Home and Local Governments have endeavoured to remedy the evils therein reported to exist; and I believe I am justified in saying that at no period has the convict establishment in Ceylon been in so satisfactory a condition as it is at present, and from all I can gather, it will compare favourably with any Indian prison.

There is, however, still much to do, and I trust the improvements will not be stayed.

Several alterations and new buildings are still required at Welikada, but the chief want here, as elsewhere, is the reorganization of the subordinate departments, the officers of which are not sufficiently paid to ensure honesty or respectability.

As soon as good subordinates are obtained, strict discipline should be enforced. During the past year, penal discipline has necessarily been set aside, but now that Welikada is being reoccupied, it must be worked up. The new Superintendent, in my opinion, cannot do better than endeavour to carry out the system so admirably described by Mr. Duval, the late Inspector-General, in a paper read at the International Prison Congress. This sets out very properly what was intended to be, but what never yet has been, the prison system of Ceylon.

I cannot close this notice of Welikada without saying a few words regarding the admirable manner in which the medical duties have been performed by Dr. Vanderstraaten, the Medical Officer in charge. I speak not of professional skill, which it is for the P. C. M. O. to notice, but of that care, anxiety, and attention displayed towards his patients, and of his obliging and courteous assistance to the prison officials. It is impossible that, with Dr. Vanderstraaten in medical charge, there can be any serious "antagonism between the medical and disciplinary departments of the gaol;" and in the interest of the public service and of the Prison, I hope that the P. C. M. O. may be able, without disadvantage to Dr. Vanderstraaten, to long retain him as the Medical Officer in charge of the Convict Establishment.

Hultsdorf.—Has been already noticed as forming part of the Convict Establishment, 1873. It is now simply a house of detention for unconvicted prisoners, with a female prison attached to it.

Inclosure 2 in No. 43.

Sir, *Convict Establishment, Welikada, March 5*, 1874.

IN forwarding herewith the Gaol Return for Welikada, for last year, I beg leave to solicit attention to the remarks made by me, under letters C and E, as to the lax state of discipline in the Gaol.

As the laxity is spoken of as existing during my own tenure of office, I trust it will be seen that no attempt would be made by me to claim credit for a better state of things than I believe really to exist, and I feel bound to say that, while the report has reference to the condition of the gaol last year, there has been a most decided and marked improvement since the beginning of this year. The Welikada prisoners are no longer marched through the streets morning and evening to a distant sleeping place, but are detained within its walls as much as possible, and are employed at really hard labour. They beat coir husk, or manufacture it into yarn, and all in the penal stage sleep at night in separate cells. No work is carried on within the cells; they are simply dormitories. The prisoner is locked up after the day's work is over, and after he has had his evening meal and washed himself, he has a clean suit of clothes allowed him for the night, and no article of food is taken into the cell, as I consider it undesirable that any refuse of a meal should be allowed to taint the air in it. He has his sleeping mat, his blanket, his water vessel, and a spittoon with sand in it. If he requires to perform the offices of nature, he is taken outside the cell.

In the morning he comes out of his cell, takes his early meal outside, and the cell is cleaned and aired and left unoccupied till nightfall. Many of the cells have had large grated windows put in, and if they answer as well as they promise to do, all will, I presume, be altered in the same manner.

Having once passed a night in one of these cells, I can testify to the fact that they are cool and airy.

There has been a weeding out of the effete and untrustworthy overseers, and men of a different stamp have been engaged; the result is already manifest. The separation of penal-stage from middle-stage men also has had a marked effect in the maintenance of better discipline.

The food supplied the prisoners is ample, and of most excellent quality; and a sample of the curry and rice is daily brought for my personal inspection at meal-time. If there be any fault, it is that the food is too good, often far better than what the men would have had outside.

As soon as a prisoner gets ill, he is removed to Borella, about a third of a mile from Welikada; and the result of this change of locality is, that in a few days he, as a general rule, recovers.

When a man is out of the penal stage, he is sent to the Slave Island Gaol, which,

under the admirable management of Mr. Castle, is fast becoming all that can be expected.

A large number of officers and men lately belonging to the Ceylon Rifle Regiment, have been engaged as gaol guards, sub-overseers, and overseers. They are becoming a very efficient staff, and are receiving a thorough training from the gaoler, who spares no pains to qualify them for their work.

The Hultsdorf Gaol is now reserved for civil debtors, and persons awaiting trial; and is well looked after by Mr. Mussafer, late Sergeant-Major of the Rifles. The female prisoners have been removed to his charge, and are entirely separated from the male prisoners. They are now well employed within the walls of their own goal in making coir yarn, and working cummerbunds, and other articles of prison clothing.

As regards the Borella Hospital, I annex an extract from my diary of yesterday's date:

"Visited the Hospital Borella between 9 and 10 last night; the sick prisoners were most comfortably provided for, each with a good blanket, pillow and cot. The attendants were all alert, the wards sweet and cool, and everything provided that could be needed.

"I frequently and unexpectedly visit the sick at night, and am much pleased with the attention they receive. Mr. Pereiræ, the overseer in charge of the prisoners, and Mr. Wait, the overseer in charge of the surgery, are doing their duty well."

It may be said that the picture drawn above differs very much from the one contained in the Report which accompanies this letter—such is the case. My Report is for last year, and refers to the condition of the Gaol up to the 31st December, when it really seemed to me a hopeless task to try and effect any radical reform; and when the question suggested itself to my mind whether I was justified in not asking to be relieved from the acting appointment of Superintendent, when the results of my efforts to reform had been so poor. But I take a very much more encouraging view of things; and having on several occasions been connected with this establishment, first as Deputy to the Fiscal, and subsequently as Fiscal and Visitor, I venture to say that at no period of the history of this gaol has it promised so well as at present. There is an amount of ventilation now as regards what goes on in the gaol which never existed before. The frequent visits of his Excellency the Governor, the Colonial Secretary, the Inspector-General of Prisons and the Principal Medical Officer, act as a check of the most valuable nature upon gross irregularities; and the officers recently appointed are, as a body, very much more trustworthy and efficient.

Lest, however, I be thought to have drawn too bright a picture, I beg respectfully that before my temporary tenure of office ceases, as probably it soon will, the same Commission that inspected the gaol when so much was found that was unsatisfactory, be requested to revisit and report on it. I do not pretend that all is yet, or ever will be, all that it should be. We have to do with 600 men, each one bent on evading the rules of the prison; and with a number of native peons too, often ready to wink at irregularities; but I think that the tendency of matters is towards improvement of a marked character; and I know that the prisoners now regard their incarceration with anything but complacency and satisfaction.

I cannot conclude without saying how very close and unremitting have been the attentions of the medical officers to the wants of the gaol; and I am glad to say the most thorough good understanding has of late prevailed between them and the prison-officers.

I am, &c.

(Signed) L. LIESCHING, *Acting Superintendent.*

The Hon. the Colonial Secretary.

Welikada, 1873.

(A.)

An increase of expenditure of rupees 708 : 35, as compared with that for 1872.
A decrease of profits of rupees 18,355 : 50, as compared with those for 1872.

(B.)—*Additions to Welikada.*

1. A block of cells three stories high has been built. There are fourteen cells in each story, except the top one, where two cells have been thrown into one, with a view to that space being used as a hospital.

Each cell is 12 feet long, and 7·3 broad, and 10·9 high, and contains 935¼ cubic feet of space. These cells were built by prison labour.

The whole block is inclosed by a wall.

2. Two half-walled wards, with cadgan roof and tatts, have been built, to serve as a temporary hospital. Each is 80 feet long. and 40 wide.

Two latrines, on the dry earth principle, are at a convenient distance; and also a kitchen; a covered way connects the wards with the surgery.

The following works are in progress:—

A wall, 9 feet high, to separate the old hospital ward, &c., from the rest of the gaol, for the accommodation of women; they have been located in a temporary shed in one corner of the gaol, with a temporary wall.

It is in contemplation to build a new kitchen and store-rooms, and to run up a line of sheds to serve as places for beating coir husks; and to erect the work sheds in another part of the gaol, so that all prisoners in the penal stage should occupy that part of the prison solely, which is divided by a wall from the rest of the gaol.

Alterations.

The plaster of the old cells has been completely removed, and Portland cement substituted for it; and the ventilation of 120 cells is in progress, by enlarging considerably the gratings which admit air from outside.

I would suggest extending these alterations to the remaining cells.

(C.)—*Prison Discipline.*

I regret to say that the discipline of the gaol is unsatisfactory in the extreme, and demands the most thorough reorganization. The overseers are, with but a few exceptions, totally unfit for their posts, and are not to be trusted in the slightest degree; and bribery and corruption hence poisoned the whole establishment. I can only hope for, and await the arrival of trained warders from England; and, meanwhile I recommend, in the strongest terms, that a weeding and sifting process be undertaken.

The more I see of the gaol, the more am I satisfied that reform without a reorganization of the establishment is impossible.

The Accountant of the gaol is now awaiting trial for embezzlement; and I am persuaded that his guilt must have been known to many other officers of the gaol; and the Head Turnkey was dismissed early in the year.

Under those circumstances it is difficult to say how the "penal-stage" and good-conduct mark system have succeeded. Had discipline been what it should be, many an instance of misconduct, involving forfeiture of good marks would have been reported; and as the strictly penal system was suspended when Welikada was emptied, owing to sickness, I have not had enough opportunity for judging of its effects.

2. *Labour and Employment of Prisoners.*—The prisoners have been employed mainly in turning over the soil within the walls, and in carrying out the alterations and additions.

3. *Classification.*—It cannot be said that there is any system of classification, strictly speaking, except the separation of men from women, and of penal-stage prisoners from others.

4. The punishments have been refractory diet, and solitary confinement, forfeitures of marks, and flogging.

5. There have been three escapes in the year; and in all cases the prisoners have been recaptured.

(D.)—*Diet.*

Strictly, penal diet was resumed on the 1st December last. I have seen no ill effects from it.

The ordinary diet of the prisoners has been excellent. I think there has been decided improvement in that respect. The cooked meals constantly pass under my inspection.

The clothing is sufficient and good; each prisoner has a suit for the day, and one for the night, consisting of a white jumper and loose trousers. The sick and convalescents wear blue, and the prisoners have cummerbunds of red cloth, and flannel vests, when ordered.

Blankets are being supplied in place of cumblies; and cellular prisoners who sleep on the ground-floor have cots or coir matting.

The water is excellent and abundant, and is brought from wells outside.

The penal-stage prisoners are now made to bathe inside the gaol; and the water is supplied through a pipe from outside, and flows into a trough.

The cells which have the large grated windows, are amply ventilated—not so the others.

Overcrowding.—The gaol has not been overcrowded during the last half of the year.

Conservancy.—The dry-earth system is followed, and with as much success as can well be expected, in view of the difficulties attendant in it in a crowded prison, and with people whose usual habits are those of the natives of this country.

7. There has been a most marked improvement in the health of the gaol. I must refer to the statement annexed for fuller particulars.

8. *Sanitary Defects.*—I am of opinion that the multiplication of walls within the gaol, and the absence of openings in the surrounding wall near the ground, are the greatest defects in the construction of the gaol. I have more than once pointed this out in separate communications, and therefore will not do so at any length now.

(E.)

The great desideratum is a better paid and more efficient class of oversers and gaol guards; and without these the most energetic and efficient Superintendent that Britain could send, would find all his efforts paralyzed.

Note.—I am bound to say, with regard to remarks under head C and E, that a marked improvement has taken place; since these remarks were written new hands have been taken in.

(Signed) L. LIESCHING, *Acting Superintendent.*

Hultsdorf, 1873.

(A.)

[See my Report on the Welikada Convict Establishment.]

(B.)—*Prison Buildings.*

With the exception of a temporary shed to accommodate transports from Malacca, there have been no alterations or additions to this gaol during the year.

The gaol is well arranged, and with a very little alteration will be well adapted for the confinement of prisoners awaiting trial, civil debtors, and persons sentenced to simple imprisonment. While the female prisoners can be well accommodated in that part hitherto devoted to debtors.

(C.)—*Prison Discipline.*

Mr. Mussafer, late Sergeant-Major of the Rifles, and now gaoler, has managed the gaol in a very satisfactory manner, and is very attentive to his duties. As the prisoners confined here at night have been employed mainly at Welikada, a reference should be made to my Report on that gaol, as regards queries Nos. 2, 3, and 4. Escapes, none.

(D.)—*Sanitary Arrangements.*

As to queries 1 and 2, see Welikada Jail Report.

3. The water supply is adequate to the wants of the gaol. There is a well inside it, and another on the green outside.

4. The ventilation is ample.

5. At certain periods the gaol certainly was overcrowded; the largest number in it on any one night was 265, on 2nd September, 1873, and four men slept in a cell; but yet it has been as healthy a gaol as could be found.

6. Conservancy.

The dry-earth system is carried out.

7. There have been two deaths in the year, out of an average proportion of 182 daily.

8. I have no special sanitary defects to point out.

(Signed) L. LIESCHING, *Acting Superintendent.*

No. 44.

Acting Governor Birch to the Earl of Carnarvon.—(Received September 7.)

My Lord, *The Pavilion, Kandy, Ceylon, July* 30, 1874.

WITH reference to your Lordship's despatch of the 6th May last, I have the honour to forward fresh plans,* with full explanations, accompanied by elevations, sections, and full statement of dimensions of the Slave Island Gaol.

Three hundred men have now occupied this gaol for seven months, and the health of the prisoners has been remarkably good: 140 prisoners occupy the old store buildings, in close proximity to the breakwater works, and I propose to increase the accommodation for prisoners at this temporary gaol, to enable the Convict Department to supply 600 men for employment on the breakwater. The plans for this gaol will be forwarded to your Lordship without delay.

I have, &c.

(Signed) ARTHUR W. BIRCH.

No. 45.

The Earl of Carnarvon to Governor the Right Hon. W. H. Gregory.

Sir, *Downing Street, February* 18, 1875.

I HAVE the honour to acknowledge the receipt of the despatches noted in the margin,† on the subject of the prison accommodation of Ceylon.

2. The questions raised in these despatches appear to group themselves under two heads, those connected with the permanent prison accommodation of the Colony, and those which arise from the necessity of providing temporary prison accommodation for the convicts employed on the breakwater works; and, before proceeding to discuss in detail the points to which I would desire to direct your attention in dealing with these two classes of questions, it appears to me desirable to impress upon you the necessity for making a very marked distinction between the considerations which should govern the decision to be arrived at in each case. I am, as I need scarcely remind you, most desirous that in all instances where large numbers of prisoners are collected together, the cellular or separate system should be adhered to as far as possible, and that sanitary considerations should have not less weight than those affecting discipline in determining the general regulation and structural details of permanent prisons. At the same time, I am prepared to admit that exceptional cases, such as the provision of prison accommodation at the breakwater works, may occasionally necessitate modifications in the ordinary standard of administrative arrangement, although they could not, of course, be understood as furnishing precedents for relaxing the general rules which have already been communicated for your guidance in dealing with general questions of prison discipline and construction.

3. Taking, first, the questions relating to the permanent prisons of the Colony, I gather from these despatches that the total prison population of the Colony is about 1,600, distributed as follows:—

Welikada, 308 in cells, 65 in association; Hultsdorf, 200 in cells; breakwater works, 600 in association; local prisons, 400, chiefly in association. So that, as regards mere accommodation, it would appear to be sufficient in amount for the immediate requirements of the Colony. But the local prisons require, I understand, reconstruction, in order to adapt them to the separate system: and, assuming that when this reconstruction is effected their accommodation will not be decreased, there remain the 600 prisoners on the breakwater works and the 65 in association at Welikada, for whom it will be necessary, before the completion of the breakwater works, to provide permanent [cellular] accommodation.

4. Looking to the past history of the Welikada Gaol, to the doubts which may still be reasonably entertained as to the healthiness of its site, and to the greatly increased difficulties of an administrative and sanitary nature which result from the aggregation in one establishment of a very large number of prisoners, difficulties which are still further enhanced in the tropics by climatic conditions, I do not consider that it would be

* Not given. † Nos. 43 and 44.

advisable to provide the increase of accommodation required by adding to the Welikada Gaol, and constituting it the great central prison for the Colony.

5. In arriving at this decision I have given full weight to the advantages in point of economical and efficient administration which such a central prison would undoubtedly confer, and I have not overlooked the fact that in this particular instance the central position of Welikada offers great facilities for the establishment of a prison of this nature; but the considerations to which I have adverted in the last paragraph appear to me completely to outweigh whatever can be urged in favour of so large an increase as that of 665 cells to the Welikada Gaol.

6. Under these circumstances I would urge upon your Government the necessity of giving immediate consideration to the following measures, which I consider best adapted to meet the want of permanent prison accommodation which will make itself felt on the completion of the breakwater works :—

1. The reconstruction of the local prisons, so as to accommodate 400 prisoners on the separate system.

2. The provision at Kandy of cells for 500, either by the conversion of the existing barracks or by the erection of a new prison.

3. The erection of 100 additional cells at Galle ; and,

4. The conversion of the existing associated accommodation for sixty-five prisoners at Welikada into cells for the same number.

7. Passing now to the question of the provision of temporary accommodation for the 600 prisoners at the breakwater works, I observe that it is proposed to utilize for this purpose a commissariat store near the breakwater, and the buildings known as the Slave Islands Barracks, and to allow the prisoners to occupy these buildings in complete association, and with an allowance of cubical space which in the great majority of cases scarcely exceeds 500 feet per prisoner. I cannot recognize an occupation extending over a period of five, or possibly more, years, as a temporary occupation, in the sense which alone would warrant the sanction on my part of these arrangements which, while they prove the strongest possible wish on the part of their designers to turn to the best account the means at their disposal, render it only too manifest that these means are insufficient, and a moderate additional expenditure must be incurred in order to avoid the serious risks involved in so marked a departure from the leading principles of prison construction and administration.

8. I have caused to be embodied in the inclosed Memorandum a detailed description of the additions and alterations which I consider should be at once proceeded with, and the execution of which I am compelled to regard as an indispensable condition to my approval of the appropriation of these buildings to prison purposes. You will observe that I propose to sanction the association of prisoners in the commissariat store, subject to certain alterations in detail. I do this with considerable hesitation, and solely because I am given to understand that it would be impossible either to convert the building into cells, or to find other accommodation for the occupants, or a site sufficiently near the works for the erection of temporary buildings. Though, from the plans, the building itself seems less well adapted than I could desire for occupation under the physical conditions of Ceylon, I am assured that it occupies an unusually healthy and exposed site. I will, therefore, only impress upon you the necessity of the most careful sanitary supervision, and of taking immediate steps to vacate the building should unfavourable health conditions manifest themselves among the occupants. I attach to the Memorandum a tracing, showing the manner in which it seems possible to convert some, at least, of the wards on Slave Island into separate cells, and that I consider it desirable to provide for the loss of accommodation which will result from this conversion by the erection of temporary cell accommodation for 80 prisoners, and of a small detached hospital.

9. These measures need not, I apprehend, involve any serious increase of expenditure: the proposed alterations are of a nature which can be readily executed by convict labour, and the additional buildings required can doubtless be constructed in such a manner as to insure durability for five years, without involving the employment of highly-skilled labour or costly materials.

I have, &c.
(Signed) CARNARVON.

Inclosure in No. 45.

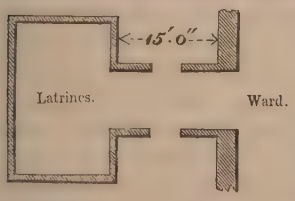
Memorandum on the proposed Accommodation for Convicts at the Colombo Breakwater Works.

The Commissariat Store.—This building would appear, from the plans, to be but ill adapted for occupation as a prison: the floor is on the ground level, and, in parts, below that level; the walls are only partly protected by verandahs; the roof is single, and, from the lowness of the openings, encloses an enormous amount of dead space; the plan shows too great a width for effective cross ventilation, numerous projecting buttresses impeding the external circulation, a deficiency of door and window openings, and an arrangement of latrines and cells which cannot be considered satisfactory. Under ordinary circumstances these objections, which are only a few of the more patent and obvious which result from an examination of the plans, would be sufficient to condemn the proposed appropriation of the building; but it is understood that the site is unusually exposed to both monsoons, that the plans do not show all the details of the building, and that very great difficulty would be experienced in obtaining either other accommodation or a site for the erection of a temporary prison which, were it practicable, would be far the most satisfactory course to pursue. Under these circumstances, the use of the building as a prison may perhaps be justifiable; but this sanction must also, in this particular instance, involve the approval of the association of prisoners in large wards. The building would not admit of conversion into cells, except at such a cost as would scarcely be justified by an occupation of only five years; and, as the cubic allowance per prisoner, on the basis of 140 prisoners to the building shown on the plan, is fairly large, and the facilities for supervision are stated to be unusually great, this sanction of a principle which all the experience of modern prison administration has proved to be faulty, may not perhaps in this case be productive of evil. But the following alterations in detail appear to be absolutely necessary from a sanitary point of view:—

1. The openings in the longitudinal party wall should be increased in number and size as much as possible.

2. There appear to be two cells provided, probably for the isolation of insubordinate prisoners: they seem to have no direct communication either with the outside air or with the light. This arrangement would appear to admit of reconsideration.

3. The latrines open directly into the ward: under the most perfect system of conservancy such an arrangement would be productive of the worst results from a sanitary point of view. The latrines should be contained in a small building connected with the ward by a covered passage open at the sides, so as to admit of complete isolation by cross ventilation.



4. Abundant openings should be provided in the crown of the arched roof to serve as outlets for foul air, which would be still more effective if they were carried up by means of wooden trunks at least three feet above the roof.

The Slave Island Barracks.—As regards these barracks, though defective in many points of detail, they may probably be occupied without much risk; but there seems to be no sufficient reason why the system of association should be sanctioned in this case. The annexed tracing shows in plan and section how wards B and C can be converted into cells, and huts C and D might be similarly treated. The result would be to diminish the accommodation and to raise the standard of cubic space, which, by the proposed appropriation, is actually less than that sanctioned for the best constructed and ventilated barracks in temperate climates. The following statement shows the extent to which the accommodation would be affected by the reappropriation:—

Building.	Present Appropriation.	Cubic space.	Reappropriation.	Cubic spac.
		Feet.		Feet.
WARD A—				
Too narrow for conversion. Can only be improved by reducing the occupation	102	580	82	708
WARD B—				
Converted into cells	54	575	40	770
WARD C—				
Converted into cells	54	580	40	786
WARD D—				
The hospital, which is part of this hut, must be detached	48	585	38	870
WARD E—				
Very bad, few windows, no verandahs, and very bad latrines	40	506	24	860

Total present accommodation	298
Total by reappropriation	224
To be provided for	74

It will therefore be necessary to add to the establishment on Slave Island by the erection of temporary hut accommodation for from seventy-five to eighty men in cells, together with a small detached hospital for ten beds.

As regards the conversion of these wards into cells, it will be seen from the tracing that it is proposed that these cells shall be open at top so as to allow the occupants to participate in the largest possible share of the cubical space of the building. The cross walls separating cell from cell (which are the really important walls) are to be carried up solid in $4\frac{1}{2}''$ brick nogging, stiffened with two courses of $4'' \times 3''$ bond timbers, as far as the underside of the tie-beams; the end walls of cells to be of the same height, but, in order to impede light and cross ventilation as little as possible, to be constructed of open batten work, battens $3'' \times 2\frac{1}{4}''$ (from out of $9''$ stuff), nailed $4''$ apart; framework to have studs, heads, and sills $4'' \times 3,''$ horizontal braces $4'' \times 2''$; cell doors to be of similar open work, hung with cross garnet hinges, and furnished with a strong padlock, hasp, and staple.

The central posts under the beams (the necessity of which is not very apparent) may be removed as soon as the uprights of the cell partitions under the tie-beams are in position, and have been wedged up to the beams.

The whole of the woodwork to be left rough as it came from the saw, and to be put together with as little mortice and tenon work as possible. The interior of these buildings should be lime-whited once a quarter, and the rough wood is better adapted to take the lime-white than if it were wrought.

There appears to be no reason why the whole of this work should not be executed by convict labour, thus involving no expenditure beyond the cost of materials.

No. 46.

Colonial Office to F. R. Saunders, Esq.

Sir, *Downing Street, March* 13, 1875.

I AM directed by the Earl of Carnarvon to transmit to you a copy of a despatch addressed by his Lordship on the 18th ultimo to the Governor of Ceylon,* respecting the prisons of the Colony.

I am to take this opportunity of inquiring whether the associated wards in the Slave Island Barracks and the Commissariat Store are properly lighted at night with gas or otherwise, and systematically and sufficiently patrolled. This is a point to which his Lordship attaches much importance, as the experience of other prisons amply proves the evil consequences resulting from a want of vigilant suspervision over prisoners who are not confined in separate cells during the hours of night.

I am, &c.

(Signed) R. H. MEADE.

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* No. 44.

No. 47.

F. R. Saunders, Esq., to Colonial Office.

Sir, *Olan Bran, Leamington, March* 17, 1875.

I HAVE the honour to acknowledge receipt of your letter of the 13th instant, transmitting to me, by the desire of the Earl of Carnarvon, a copy of a despatch addressed by his Lordship on the 18th ultimo to the Governor of Ceylon, respecting the prisons of that Colony.

In reply to the question put in the second paragraph of your letter, I have the honour to state that the associated wards in the Slave Island and Commissariat Store Gaols are well lighted, and efficiently patrolled.

When I left Ceylon in June last, it was in contemplation to introduce gas at both gaols, but, owing, I believe, to the great cost, this has only been done at the Commissariat Store Gaol. The Slave Island Gaol is, I understand, still lighted by means of oil lamps.

I have, &c.

(Signed) F. R. SAUNDERS.

No. 48.

The Earl of Carnarvon to Governor the Right Hon. W. H. Gregory.

Sir, *Downing Street, April* 7, 1875.

WITH reference to my despatch of the 18th of February,* I have to request that before commencing the construction of any new prisons in the island, you will submit the plans to me for my approval, as it is of extreme importance that a good type of building should be settled, which will be found useful in the construction of future prisons.

I have, &c.

(Signed) CARNARVON.

No. 49.

Governor the Right Hon. W. H. Gregory to the Earl of Carnarvon.—(*Received June* 16.)

My Lord, *Nuwara Eliza, Ceylon, May* 8, 1875.

I HAVE given careful consideration to the observations contained in your Lordship's despatch of the 18th February,* respecting the general prison accommodation of Ceylon, and to those which specially refer to the temporary accommodation at present provided for the prisoners employed on the works of the Colombo Breakwater, as well as to that of the out-station gaols in which a large and ultimately increased number of our prisoners will have to be located.

2. The policy indicated by your Lordship as that which should guide this Government in providing for the large portion of the criminal population of Ceylon, which will require accommodation upon the completion of the breakwater works, is as follows :—

1. The abandonment of the original design of largely adding to the Welikada Gaol, the abolition of the association wards, in which sixty-five prisoners in the third stage are now located, and the addition of separate cells in lieu thereof.

I fully concur with your Lordship as to the inexpediency of any large increase to prison accommodation in Welikada without more experience of its sanitary conditions under the new and hitherto successful regulations, and will restrict the number of prisoners to 400. I have also without delay given effect to your desire that the association system should cease in this gaol by increasing the number of cells from 308 to 400. I have not as yet received any estimate of the cost of the operation, but the expenditure involved will undoubtedly be heavy.

2. The provision of cells for 500 prisoners at Kandy, either by the conversion of the existing barracks or by the erection of a new gaol.

3. I have been only awaiting your Lordship's sanction to the undertaking to press on with the utmost vigour the construction of the Kandy gaol, a preliminary vote of 80,000 rupees has been taken for the purpose in the Budget of the current year, and the excava

* No. 45.

tion of the foundations for the walls of the gaol on the site selected for it is being performed by prison labour from the present gaol.

4. This gaol will be entirely new, and will cost fully 30,000*l.*, if indeed it can be built for that sum; it will be solely on the separate system, and will be constructed on the most approved model. I have had some apprehension that your Lordship might have been unwilling to allow me to incur this expense, but I am convinced that our prison system can never be complete and satisfactory without this second convict prison.

5. On the subject of the reconstruction of the local prisons on the separate system so as to accommodate 400 prisoners, and of the erection of 100 new cells at Galle, I propose addressing your Lordship in a separate despatch; these proposals are not immediately pressing, as they are in great measure dependent on the removal of the convicts from the breakwater on the completion of that work, and it is especially with the temporary breakwater prisons that I wish to deal in this communication.

6. These temporary prisons consist of the old Commissariat Store, in close proximity to the works, opened as a prison on 1st April, 1874, and which holds 150 prisoners; secondly, the Slave Island Gaol, opened in January, 1874, and the average strength in which has been 350.

Breakwater Gaol.

7. As an exceptional measure the continuance of the association system in this gaol has been allowed by your Lordship, but certain ameliorations in a sanitary point of view are suggested in the despatch and in the Memorandum inclosed in it. I will allude to each of these in detail.

I. It is not possible to increase in size or number the openings in the longitudinal party wall, which is, in fact, the main support of the roof of the whole building; any tampering with this wall would, I am assured, bring down the whole structure, which is a very old one.

II. The two cells alluded to receive light and air through an open batten ceiling at the top; they are used solely for the temporary detention for an hour or two of an occasional refractory prisoner until the next escort goes to Slave Island, when the prisoner is forwarded to the cells at that establishment. Both light and ventilation are ample for such a purpose.

III. The latrines referred to are, it should be mentioned, used only at night, the principle of the improvement suggested that the latrines should be connected with the wards by an outside covered passage open at the sides, is unquestionably an advantageous one, and though there is not room to erect a separate building in the exact manner proposed in the Memorandum, the object aimed at will be equally well, if not better, secured by building two small privies outside each of the walls of the passage and opening into a covered verandah which will be secured with an iron grating.

I may here mention that, finding that the night privies at the Welikada Gaol were also open to a similar objection as communicating directly with the corridors, I have given directions that they also shall be altered in a similar manner so as to communicate directly with the outer air.

IV. There are already twenty openings in the crown of the arched roof, carried up by wooden trunks almost precisely in the manner suggested in the Memorandum.

V. The condition attached to the continued occupation of the Breakwater and Slave Island Gaols—viz., that immediate steps should be taken to vacate them should unfavourable health conditions manifest themselves among the occupants, had already in great measure been anticipated in view of the very unhealthy state of Colombo for the past two months, by the erection of temporary sheds to hold 100 prisoners inside the prison walls at Negombo, and these sheds have been kept empty to provide against any emergency.

8. So far, however, there has been no room for apprehension of any sort with respect to the Breakwater Gaol; during the twelve months that it has now been open there has not been a single death among the prisoners, and I am informed that its sanitary condition, owing in great measure, no doubt, to the salubrity of its position as well as of the work upon which its inmates are enagaged, is superior to that of any other of the Colombo gaols. As to its ventilation, I extract the following passage from a Memorandum by the acting Colonial Secretary on the subject, the statements in which would be corroborated by Mr. Birch, who has also frequently visited this gaol:

"The Breakwater Gaol is probably the airiest and most healthy in the Island. Captain Thompson, Superintendent of Welikada, frequently visited it in the middle of the night, and found the air in it pure and sweet, and I have visited it twice at the most crucial time, the early morning, when the prisoners were being turned out, the air in it

was perfectly pure and free from smell, as, indeed, it must be with the strong breeze that is always blowing there."

Slave Island Gaol.

9. Certain alterations are suggested in the Memorandum in Wards B, C, D and G in the Slave Island Gaol, by which those wards may be converted into cellular accommodation for 142 prisoners. I regret, however, to state that on sanitary grounds I could not undertake the responsibility of placing convicts in cells of such limited superficial dimensions as those proposed in the Memorandum.

10. The superficial area of the cells at Welikada is 11 ft. × 7 ft. 2 in., or say 79 square feet; that suggested for Slave Island is only 9 ft. × 4 ft. 8 in., or 42 square feet, and the locality is much less airy. So small a superficial area could not be adopted with safety in a tropical climate, and unfortunately the walls and openings in the wards are so constructed that there is no alternative between a width of 4 ft. 8 in. and one of 9 ft. 4 in. for these cells, the former being inadmissible on sanitary grounds; while the latter (which might also be introduced into Ward A) would give cellular accommodation for 100 prisoners only, at a cost of about 20,000 rupees. Ward G is, I should mention, merely a cadjan shed, and is not therefore susceptible of conversion into cells.

11. I append a Report from the Principal Civil Medical Officer and Inspector-General of Hospitals giving cover to a further Report from the Medical Officer of the Welikada Gaol, strongly deprecating the introduction of the cellular system at Slave Island, or, indeed, in any of our future gaols, and giving statistics which are, no doubt, somewhat alarming in support of the healthiness of association, as compared with cellular confinement in Ceylon.

12. I am not, however, prepared to accept *in toto* the opinions of these gentlemen, which would discountenance the cellular system altogether; whereas, in my opinion, that system is absolutely necessary for penal discipline in the first stage; there are also a variety of circumstances which materially affect the comparison instituted by Drs. Keynsey and Vanderstraaten.

13. The prisoners confined in the cells are men in the first stage. They enter the prison frequently in a low physical condition from previous poor living, others are enfeebled by the effects of debauchery and drink. Such persons are naturally more subject to sickness than men who have been well fed, clothed, and housed, and have gone through a period of regular work.

14. Moreover, the irksome restraints of prison life, and the separation from friends and relatives, affect the minds and impair the health of prisoners far more upon entrance than when they become accustomed to confinement.

15. Again, the Breakwater Prison must, as has been already pointed out, be exceptionally healthy, having the fresh sea-breeze at all times blowing through it, and the prisoners in both gaols are engaged on work which, though irksome to them, is far more calculated to promote health and strength than intramural penal labour, such as shot drill, coir beating, &c., in use at Welikada.

16. Were the conditions reversed, were Welikada converted into spacious association-wards, and the Slave Island and Breakwater Gaols into cells, and the penal stage undergone in the latter, it would, I anticipate, be found that locality and mode of employment have more to do with the health of prisoners than structural arrangements.

17. At the same time, I cannot but concur with these medical gentlemen in their deprecation of the conversion of the Slave Island Gaol into cells. The risk would undoubtedly be great, and past experience has shown but too strongly how difficult it is to restore good sanitation when once it has been lost. Wishing, therefore, to carry out to the full the views expressed in the despatch as to segregation, but at the same time desirous not to run counter to the opinions of two gentlemen of such authority and experience as Drs. Kynsey and Vanderstraaten, I propose, if your Lordship will accept my suggestion, to separate the sleeping-place of each prisoner by a boarding 18 inches high. The warders who patrol the wards, which are thoroughly well lighted, will thus be enabled to prevent any contact or conversation, as a prisoner would have to raise his head over the partition in order to communicate with his neighbour. I solicit the expression of your Lordship's opinion on this measure.

18. The defects in the night-privies in some of the wards shall at once be rectified, and it should be explained that the portion of Ward D, which is erroneously called a hospital, is in reality only a dispensary, in which the doctor can see any prisoners complaining of sickness. But the patients from all the gaols in Colombo are now treated in one central hospital, situated in an airy position, about a quarter of a mile distant from Welikada, ambulances being provided at each gaol for the conveyance of prisoners who

may be unable to walk. This arrangement has been found to answer remarkably well, both as regards discipline and sanitation.

19. In deference to your Lordship's opinion that this Slave Island Prison was to a certain extent overcrowded, immediate steps were taken to relieve it of some of its inmates by converting the remaining portion of the old Commissariat Store adjoining the Breakwater Prison into a ward to hold 60 prisoners. The ward has similar lateral and overhead ventilation to the portion already occupied, and separate night-privies are being constructed for it, opening directly into the outer air. I trust that this measure will meet with your Lordship's approbation. It was forced upon me by the fact of all the other Houses of Detention in the Island being at present full, with the exception of that at Negombo, which is reserved to meet emergencies.

20. I will not conceal from your Lordship the fact that the Slave Island Gaol has been a subject of much anxiety to me for the past two months, owing to its immediate propinquity to a crowded bazaar where cholera has been rife during that period, no less than 192 cases and 133 deaths having occurred from the disease in this locality; while the total number of cases in Colombo have been 531, of which 307 have proved fatal.

21. Nine cases of cholera occurred in the gaols and gaol hospital of Colombo, of which three proved fatal; but so effectual have the measures proved which were promptly taken to arrest the disease, that no fresh case has occurred among the prisoners since the 19th February until the 24th ultimo, when one case occurred in hospital, though it is only within the last few days that an abatement in the number of cases has shown itself among the general population. According to the last Report which has reached me, 37 only were on the sick list among the prisoners, 1,099 in all, detained in the several Colombo gaols. In view of the unhealthiness of the season, such a result is eminently satisfactory.

22. I trust that I have said enough to convince your Lordship that, as respects sanitation, every effort has been made by this Government to place the four Colombo gaols in a state of perfect health and efficiency. Of the measures suggested for the for the improvement of the Breakwater Gaol, one has been found impracticable, owing to structural difficulties, one is being carried out; all the others had been anticipated. The two suggestions for altering the privies and reducing the numbers in Slave Island Gaol are also being given effect to. The healthy state of this prison throughout the epidemic which has prevailed outside its walls, affords a stronger proof of its thorough sanitary condition than any verbal testimony on my part, and reflects the greatest credit on Captain Thompson, the recently-appointed Superintendent of Welikada under whose general supervision all the Colombo prisons are now included, and of whose successful endeavours to improve their condition I cannot speak too highly.

23. There remains the question of Prison Discipline, in special reference to the separate system. On this point I have, I would assure your Lordship, no desire to thwart or oppose the policy of the Imperial Government — that the separate system is to become of universal adoption in the gaols of this Island. The question really at issue is one of urgency, *i.e.* to what extent the operation of conversion of our gaols is to have preference over other large works of public utility, the necessity for which is daily forcing itself upon the consideration of this Government.

24. I would, indeed, strongly deprecate the assumption that the punishment of Europeans and natives should be governed by precisely similar considerations in either a disciplinary or a deterrent point of view.

25. In the case of the European, the separate system is necessary on account of the vices prevalent among bad characters when confined in association wards. Those vices are, I believe, absolutely unknown among the native occupants of the Ceylon gaols. The only case brought under my notice since I have been Governor was that of a warder who was said to have committed the offence to which I allude. This was in a cell with a prisoner. But the case entirely broke down, and was considered by the judge who tried it to be a conspiracy to get rid of a harsh officer. The well-lighted wards continually patrolled during the night render impossible the perpetration of this vice.

26. In the case of an European, the monotony and fruitlessness of his labour enter largely into the deterrent effect looked for from, for example, shot drill; the Oriental cares little that his labour is useless, and prefers it if it is monotonous. The labour which is most irksome to him is anything which is varied, and, above all things, which has to be performed with instruments to which he is not accustomed.

27. As evidencing the dogged conservatism of this class, I would instance the case of the railway contractors on the Colombo Kandy Railway, who made continued but fruitless endeavours to induce their labourers to use wheelbarrows instead of carrying the materials in baskets on their heads; these efforts had to be abandoned in the end, as when

the baskets were taken away no persuasion could induce them to refrain from carrying the wheelbarrows on their heads also.

28. The importance, therefore, of employing native prisoners on such works as the Colombo breakwater is two fold: first, in the civilizing and educational aspect of accustoming them to work with European appliances; and, secondly, in the work being thoroughly irksome and unpalatable to them. I am assured that it is no uncommon thing for prisoners to entreat to be sent back from the Breakwater works and association to shot drill and the separate system at Welikada.

29. It is for the above reasons that I venture to solicit your Lordship's re-consideration of the question of introducing the cellular system into the Slave Island Gaol. It is impossible, on sanitary grounds, to do so in the manner suggested in the Memorandum transmitted to me. The only feasible mode of converting the gaol into cells would so reduce the accommodation as almost necessarily to involve the abandonment of this gaol, which cannot be extended without spoiling a very fine esplanade which is one of the "lungs" of the town of Colombo.

30. And although Mr. Kyle, the Breakwater engineer, is unable at present to inform me of the precise number of prisoners for whom he will have steady employment on the Breakwater during its construction, I very much fear that any such diminution in the accommodation at Slave Island, which would reduce the strength of the two prisons materially below 400, would necessitate the abandonment of the system of constructing the Breakwater with prison labour, as I need hardly point out that the labour so employed must be wholly convict or wholly free. To mix the two is out of the question.

31. And while I have, as I trust, satisfied your Lordship that such employment of these prisoners is advisable on grounds of sanitation and discipline, I may be permitted to add that it is also highly beneficial from an economical point of view, the price paid for the hire of a convict being sufficient to cover the cost of maintaining and guarding him, while it is also found that at this rate the work is performed far more cheaply with prison than it could be with free labour.

32. I may mention that having been over the Breakwater works a few mornings ago, and having remarked the muscular looks of the prisoners, I was informed by Mr. Kyle that, as a rule, the appearance, size, and weight of the men after a month's work offer a marked contrast to what they were on their arrival. They enter the prison in the weakest possible condition. "They are now doing as good work per diem as an ordinary English navvy at 2*s*. 6*d*. a-day." These are the words used by Mr. Kyle.

33. I have to apologise for perhaps wearying your Lordship with a despatch of this length, on only a portion of the subject; but I have been anxious to show that the health and reformation of its prisoners are matters which do not escape the serious attention of this Government, and that if in some respects the theories of European discipline have not been as yet fully carried into execution in their entirety, it has not been merely upon the lower considerations of a short-sighted expediency and economy.

34 Trusting that, in this respect at any rate, the foregoing explanations will be deemed satisfactory.

I have, &c.
(Signed) W. H. GREGORY.

Inclosure 1 in No. 49.

Principal Civil Medical Officer's Office, Colombo, April 27, 1875.

Sir,

HAVING called for a report from the Medical Officer in charge of the Convict Hospital, I have now the honour to forward it together with a Return showing the number of admissions into hospital from the cellular division of Welikada and from the association wards of the same prison—Slave Island and the Fort.

The Return speaks for itself. I quite agree with the opinion expressed by the medical officer of the gaol. I consider the cellular arrangement quite inapplicable to the prisons of this Island; and there is little doubt if the plan is carried out, we may expect a large increase in our number of sick. I would most strongly urge on the authorities the necessity of abandoning the idea of converting the well-ventilated healthy association prison of Slave Island into a cellular one.

With reference to the occurrence of unnatural crime, I beg to submit that wi th proper system of lighting and superintendence it can be entirely prevented.

I have, &c.

(Signed) W. R. KYNSEY,
Principal Civil Medical Officer, and Inspector-General of Hospitals.

Inclosure 2 in No. 49.

Sir, *Colombo, Convict Hospital, April* 23, 1875.

HAVING been requested by you to offer my opinion on the subject of cellular confinement as compared with that in large association wards, I have the honour to state that in my opinion cellular confinement is not suited to either European or Native prisoners in this Island. In the hot season both classes suffer from bilious derangement while in cellular confinement.

The annexed Table will show that during a period of twelve months 984 cellular prisoners were admitted into the Convict Hospital, and only 423 from the association wards at Welikada, Slave Island and the Fort.

As it is in contemplation to convert the wards at Slave Island into cellular divisions, I beg most respectfully to point out that a greater mistake cannot be committed than to convert the fine airy and well-ventilated wards into cells.

Since the Slave Island Gaol was opened on the 12th January, 1874, we have only received 279 prisoners into hospital, during a period of twelve months, compared with 984 admissions from the cells at Welikada. The cases from the Slave Island Gaol are mostly injuries received at the Breakwater Works, ophthalmia from irritation to the eyes from particles of granite dust and Portland cement, while employed at the Breakwater, simple diarrhœa, and intermittent fever. The most serious cases of fever and bowel complaints are generally admitted from the cells at Welikada, of prisoners in the penal stage who take ill soon after their admission into prison.

With reference to the subject of unnatural crime, I beg to say that during the period of two-and-a-half years that I have had medical charge of convicts, I have only heard of two cases, and both these were crimes committed in the cells at Welikada.

In my humble opinion, the best measures to be adopted for the prevention of this crime in association wards are to have them well lit with gas, and to have a vigilant guard on duty at night.

I have, &c.

(Signed) J. L. VANDERSTRAATEN,
Assistant Colonial Surgeon.

The Principal Civil Medical Officer and
Inspector-General of Hospitals.

TABLE of Admissions into the Colombo Convict Hospital, from the Convict Establishments at Welikada, Slave Island, and the Fort, from February 1, 1874, to January 31, 1875.

		From the Cellular Division at Welikada.	From the Association Wards at Welikada, Slave Island, and the Fort.
1874.	February	82	42
	March	98	44
	April	37	33
	May	68	33
	June	94	39
	July	113	29
	August	76	31
	September	108	28
	October	60	34
	November	74	21
	December	87	45
1875.	January	87	44
	Total	984	423

The above period of twelve months has been chosen, as Welikada Gaol was only fully reoccupied during the month of January, 1874, and the Slave Island Gaol was opened on the 12th January. From the 1st of February, 1874, both gaols had their full complement of prisoners. Average strength at Welikada (cellular and association), 385; average strength Slave Island, 366, and the Fort, 145.

Inclosure 3 in No. 49.

WEEKLY Return of Sick of the Criminal Prisoners in the Gaol Hospital at Welikada, from April 19 to April 25, 1875.

Description.	Strength. Men.	Remained.	Admitted.	Total.	Discharged.	Died.	Total.	Remaining.	Disease. Dysentery.	Diarrhœa.	Feb. Int.	Other Diseases.	Total.
Welikada	408	25	28	53	27	..	27	26	5	5	10	6	26
Slave Island	406	12	3	15	6	..	6	9	..	..	1	8	9
Fort	150	2	..	2	..	..	..	2	..	..	..	2	2
Total	964	39	31	70	33	..	33	37	5	5	11	16	37

Remarks.—General health continued very good until last night, when a convalescent case of fever took ill suddenly with cholera, and is now in a dangerous condition. The last case treated here for cholera was on the 24th February. There is no cholera in this neighbourhood.

(Signed) J. L. VANDERSTRAATEN, *M.D.*

The Principal Civil Medical Officer and
Inspector-General of Hospitals, Colombo.

No. 50.

Governor the Right Hon. W. H. Gregory to the Earl of Carnarvon.—(*Received June* 29.)

My Lord, *Queen's House, Colombo, Ceylon, May* 25, 1875.

I HAVE the honour to acknowledge your Lordship's despatch of the 7th ultimo,* requesting me to submit plans for your approval before commencing the construction of any new prisons in the island, and to state that this instruction will be attended to.

I have, &c.

(Signed) W. H. GREGORY.

No. 51.

Governor the Right Hon. W. H. Gregory to the Earl of Carnarvon.—(*Received August* 23.)

(Telegraphic.) *Colombo, August* 21, 1875.

NOTHING but outside wall to inclose sufficient space according to feature of ground begun. No intention of commencing structure without submitting plans. Will be ready for next mail.

No. 52.

The Earl of Carnarvon to Governor the Right Hon. W. H. Gregory.

Sir, *Downing Street, October* 7, 1875.

I HAVE received your despatch of the 8th May, 1875,† respecting the general prison accommodation in Ceylon, but dealing more particularly with the question of the

* No. 48. † No. 49.

temporary provision to be made for the safe custody of the convicts employed on the Colombo Harbour Breakwater works.

2. As regards the general question, I have learnt with satisfaction that you have found it possible to put an end to the associated system at Welikada by increasing the number of cells in that prison from 308 to 400, and I shall hope to receive at an early date your report that this very necessary work has been satisfactorily completed. The provision of the funds requisite for commencing this year a prison at Kandy for the accommodation of 400 convicts on the separate system is also very satisfactory, and a proof of the interest that you are taking in this, as in all other important questions connected with the well-being of the Colony. I shall receive with interest the further despatch to which you refer on the subject of the additional cellular accommodation, and the reform of the local prisons, merely observing that I do not think that the latter measure is one which it would be possible to postpone even until the completion of the breakwater works.

3. Referring to your observations on that portion of my despatch of the 18th of February, 1875, which deals with the temporary prisons at Colombo, I have first to remark that, as regards the Breakwater Gaol in the old Commissariat Store, I am glad to find that so many of the measures which I recommended for the improvement of the sanitary details of the building have been carried into effect, and that, as regards the remainder, there are explanations which are in every respect satisfactory. Your Report on the health of the convicts in this building, and on the precautions taken to provide for the removal of the prisoners in the event of any outbreak of sickness, sufficiently assures me that there is no reason to fear any relaxation of that watchfulness and care upon which I relied in sanctioning the use of this building as a prison.

4. You have further dealt in your despatch of the 8th of May with the question of how far it is desirable to convert some, at least, of the Slave Island buildings into separate sleeping cells. Your principal objection to this measure, as I understand it, is based upon the grave risk which would be incurred, from a sanitary point of view, in placing the prisoners in cells having a superficial area of only 42 square feet each, and in support of your view you compare the proposed cells with those of the Welikada permanent prison, which have an area of 79 square feet. But, unless I am mistaken as to the nature of the cells at Welikada, this comparison cannot fairly be made. The Welikada cell is, I believe, a cell in the strict sense of the word, intended for day and night occupation, and in it a limited area would mean a cramped condition and a very deficient allowance of cubical space, unless the remaining dimension, the height of the building, were extravagantly exaggerated. The proposed Slave Island cell is, on the other hand, a mere sleeping compartment, open at the top and ends, and with thorough cross-ventilation by opposite windows. At Slave Island, therefore, the cubical space per prisoner will continue to be, after the conversion as now, the total cubical contents of the building divided among the number of occupants; and the superficial area of the sleeping compartment, so long as it is sufficient for sleeping purposes, ceases to be an important factor in considering the sanitary condition, and, above all, ceases to be any measure whatever of the cubical space allotted to each prisoner. The restricted superficial area being the only objection which you urge on sanitary grounds against the proposed conversion, I cannot, looking at the question from this point of view, acquiesce in the desirability of abandoning it.

5. Under these circumstances, I need not refer to the alteration proposed in your despatch, namely, the separation of the sleeping places by partitions 18 inches high, beyond observing that this arrangement appears to me to be open to the objection that, while it impedes the view of the warder on duty, it forms no effectual obstacle to communication of the prisoners with each other.

6. I observe that the cost of conversion for 100 prisoners is estimated in your despatch at 20,000 rupees; assuming that the work can be carried out in the manner described in the Memorandum attached to my despatch of the 18th February (and you do not give me to understand that this is not the case), I can hardly understand how so large an expenditure as 200 rupees per cell can be necessary, and this is a point which I think it desirable that you should refer for further consideration to your professional advisers.

7. I am glad to learn that several of the smaller details of improvement suggested in the Slave Island prisons have been, or are likely soon to be, carried out, and that the number of occupants has been reduced by the removal of 60 prisoners to an additional ward at the breakwater. The amount of accommodation which the Slave Island Prison will provide when the conversion is carried out, as laid down in my despatch of the 18th February, will, after the removal of these prisoners, rather exceed the reappropriation given in the Memorandum attached to that despatch, because, since hut G is now reported to merely a shed incapable of conversion, and is, so far as can be judged from

the plans, quite unfit for occupation in its present condition, it will become necessary to remove it, and to substitute for it a temporary brick hut, which can easily be designed so as to accommodate more than the twenty-four prisoners allotted to hut G.

8. With regard to the principle of the cellular, or, what is more commonly and properly called the separate system, you append to your despatch a report from the Principal Civil Medical Officer (Dr. Kynsey), inclosing and adopting one from the Medical Officer of the Welikada Gaol (Dr. Vanderstraaten), and both these officers renounce the separate system altogether as inapplicable to Ceylon and its climate.

9. You state that you are not "prepared to accept *in toto*" the opinions of these gentlemen, whilst at the same time you are "desirous not to run counter to the opinions of two gentlemen of such authority and experience."

10. The conclusions respecting prison discipline arrived at by Her Majesty's Government about ten years ago were founded upon a laborious and extensive inquiry into European, American, and Asiatic experience, and the evidence then accessible tended to show that, subject to some modifications in respect of degree or duration, which might be required in the case of weaker races and in enervating climates, the same punishments have generally similar effects in all countries and on all races; and (setting aside solitary imprisonment as a punishment reserved for offences committed within the prisons) it was laid down that the separate system, in one of the two forms described in the Prison Digest (p. 65 of the Parliamentary copy), was indispensable in every well-regulated prison. Care was taken not to limit the discretion of the Colonial authorities in their choice between the rigorous and relaxed form, or in the matter of duration.

11. It was thus from a wide and solid basis of experience that we took our departure. But it was by no means assumed that further and instructive experience might not accrue. What was desired was, first, that the Colonial authorities should learn from us, and next that we should learn from them. It was desired that in some kinds of the improvement their course of proceeding should be watchful and tentative, and that they should test by local experiment our inferences from general experience, or from that portion of general experience which it had been hitherto possible for us to investigate.

12. The second sets of correspondence presented to Parliament in 1868, 1869, 1870, and 1871, will show that the treatment of the subject in these years was conceived in no other spirit, and you will find the same spirit pervading the correspondence of subsequent years presented last Session, and which will shortly be in print, and be transmitted to the Governors of Colonies.

13. In Lord Kimberley's despatch of 15th April, 1871, he adverts to the strong testimony of two able and experienced Colonial Governors in favour of the applicability of the separate system to uncivilized or semi-civilized races; and in the conclusion of his despatch he writes: "I have thought it desirable thus to draw your especial attention to some of the questions raised in the three sets of correspondence which have been successively laid before Parliament since 1867 and transmitted for your information; but the experience obtained in the Colonies and represented in the correspondence forms an important addition to that of this country, and I recommend the study of it to the Governors of Colonies, and to others concerned in the management of Colonial prisons. Attention to the results of these extended inquiries will prevent the undue over-ruling of generally approved principles by mere individual opinion. At the same time care should be taken to note the instances in which further experience or local circumstances point to a modification of the existing system."

14. I am myself sincerely desirous to consider with care any facts or opinions to which I can attribute a real value in estimating the effects of the separate system, or any other principles of prison discipline. But the opinions of Dr. Kynsey and Dr. Vanderstraaten, however high their authority may be within the sphere of their profession, do not appear to me to deserve the degree of deference which you have been willing to accord to them. You have yourself shown them to be merely a crude generalization from a limited and unduly exclusive set of facts. And I am glad to observe that your own views, as regards the separate system generally, are in accordance with those which I hold.

15. Without wishing to place any undue pressure upon the financial resources of the Colony, it will, I am convinced, be found practicable to reorganise by degrees the present prison arrangements upon something approaching the following system:—

(1.) Local prisons for temporary detention, on the separate or cellular system.

(2.) Permanent prisons for the early penal stage, on the separate or cellular system with intra-mural or other hard labour, not in association.

(3.) Prisons in connection with public works, more or less of a temporary nature,

and in which hard labour in association becomes unavoidable, while maintaining separation at night and within the prison.

16. In conclusion, I need scarcely say that I am fully sensible of your wish to co-operate cordially with me in carrying out my views on these important subjects, and that I leave the matter with every confidence in your hands, and in those of the able officers by whom you are assisted

I have, &c.
(Signed) CARNARVON.

No. 8.

STRAITS SETTLEMENTS.

STRAITS SETTLEMENTS.

No. 53.

Governor Sir H. Ord, C.B., to the Earl of Carnarvon.—(*Received January* 6, 1873.)

My Lord, *Government House, Penang Hill, December* 3, 1872.

IN my speech to the Legislative Council at the beginning of the Session I brought to their notice that, amongst the subjects of the greatest importance to the welfare of the Settlements which Secretaries of State have repeatedly urged upon the Government, and to which your Lordship had again recently drawn my earnest attention, was the state of our prisons and the inefficiency of their discipline and system of management. I stated that papers embodying the result of most careful inquiry into this subject would be laid before them, and I trusted they would be able to mature a scheme which would remove those evils of which complaint had so justly been made.

2. I am glad to be able to state that this expectation has been fully realized, and that the Council has unanimously approved of the adoption of measures calculated to place the system of prisons' discipline and management throughout the Colony on a sound basis, and has readily voted the funds necessary for giving them effect.

3. The printed papers I have the honour to inclose give a complete account of all that has been done in the matter of which the following is a brief summary.

4. The first document that was submitted to the Council was a Report of a Committee of Government Officers and gentlemen appointed by Colonel Anson in June 1871 to inquire into the subject of our prison discipline and arrangements. The Committee only reported in January 1872; and having carefully considered its Report and the comments upon it contained in various papers appended thereto, I decided on adopting the principal part of their recommendations, and instructed Captain Innes, Acting Controller of Convicts, to report the arrangements which would be necessary to allow of their being introduced in the first instance into the gaol at Singapore, and the cost which it would involve.

5. This Report and my Minute thereon were taken into consideration by the Council on the 13th and 27th June, and resulted in the passing of resolutions affirming the necessity of introducing into the Colonial prisons a better system of management and a more rigid system of discipline, and voting the funds required for effecting the necessary structural alterations in the Singapore gaol, and for providing the requisite increased establishment of warders and other prison officers.

6. The necessity of an addition to the vote for Singapore gaols, and a difficulty which arose in connection with the arrangements for cooking the food of the prisoners in it, were disposed of on the 4th and 11th July.

7. In the meantime Captain Innes had been preparing by my direction a report and estimates of the cost of the arrangements necessary to carry out the new system throughout the gaols of the Colony, which was presented to the Council on the 3rd October, and was referred to a Select Committee for consideration and report. A question was also raised as to whether it might not be advisable to sell the site of the present gaol and purchase a cheaper site for the erection of a more commodious one in the country, on which information was promised.

8. On the 15th October the proposal to erect a new gaol was negatived on consideration of the Report of the Acting Colonial Engineer, and on the 21st the Sub-Committee reporting on the estimates declared their concurrence in all the items which had been inserted in them with the view of introducing the new system throughout the Colonial gaols. (Their special Report on the subject was not, however, presented until the 15th November.) And finally on the 4th November the Annual Estimates for 1873, containing provisions for the whole of the new arrangements, were passed unanimously by the Council.

9. Those arrangements are as follows:—

1. To have at Singapore a large central gaol in which the most approved system of penal discipline that can be applied in this country shall be carried out.

2. At each of the other Settlements there is to be a similar gaol, but prisoners with a longer sentence than six months are to be sent to Singapore, where it is anticipated that the new system will be carried out more perfectly than can be expected at the smaller Settlements.

3. To meet the cost of altering the existing gaols the sum of 9,000 dollars has been granted on the current year Estimates for Singapore, and the following amounts are taken in the Supplementary Supply Ordinance No. 12 of 1872, viz.:—

	Dollars.
Further improvement of the Singapore prisons	15,700
Ditto, and enlargement of prisons at Penang	40,000
Ditto, ditto, Malacca	9,000
	64,700
Total up to 1874	73,700

The total estimate for the work is, however—

	Dollars.
Singapore	98,600
Penang	71,600
Malacca	9,000
	179,200

There will therefore still remain a sum of 106,500 dollars to be appropriated for the completion of the work, and this it is hoped may be effected in the course of next year.

4. A large increase in the strength of prison officers is also approved, part of which is provided for in the ensuing year. The additional cost which this will involve cannot be given with any exactness, as it is impossible to calculate the expense which is now entailed by the almost exclusive employment of transmarine convicts as prison warders. It may also be noticed that the removal of these prisoners in 1873 renders it absolutely necessary to make provision for supplying their places with free warders.

5. It is proposed to place at the head of all of the prisons an officer styled Superintendent, who shall be superior in position to any of the existing gaolers, but who shall reside at, and have immediate charge of, the central prison at Singapore. The second, or auxiliary gaol, at that Settlement, which it is proposed to retain, and the gaols at Penang and Malacca being under the charge of gaolers as at present.

6. An officer styled Inspector of Prisons is to be appointed, whose duty will be limited to inspecting and reporting from time to time on the condition of all the gaols, but who will have no authority in or be in any other way connected with them.

Lastly. An Ordinance, No. 14 of 1872, entitled "An Ordinance to amend and consolidate the law relating to the custody of prisoners," has been passed for the purpose of allowing the foregoing arrangements to be carried out.

I have, &c.

(Signed) H. ST. GEORGE ORD.

Inclosure in No. 53.

STRAITS SETTLEMENTS.

Papers laid before the Legislative Council by command of his Excellency the Governor.
June 4, 1872.

REPORT OF THE COMMISSION ON PRISON DISCIPLINE.

Minute by his Excellency the Administrator.

THE subject of our Prison Discipline and arrangements should form the subject of an inquiry, and I therefore appoint the following Government officers and gentlemen to form a Committee for this purpose:—

The Colonial Secretary.
The Atttorney-General.
The Controller of Convicts.
The Senior Magistrate.
The Chief Commissioner of Police.
The Chief Medical Officer.
The Honourable T. Scott.
Mr. W. H. Read.
The Honourable Whampoa.

(Signed) A. E. H. ANSON.

Government House, Singapore, June 6, 1871.

Report of the Commission.

Sir, *Singapore, January* 1, 1872.

We, the Commissioners appointed by your Excellency to be a Committee to consider and report on the whole system of Prison Discipline at present in force in the Straits Settlements, have the honour to report to you as follows:—

1. We have received and considered the following papers on the general subject:

(1.) Report of the Royal Commissioners on Penal Servitude (1863).
(2.) Digest and summary on prisons in the Colonies, in answer to Mr. Cardwell's despatches of January, 1865, presented to Parliament in 1867.
(3.) Further papers on same subject, 1868.
(4.) Ditto. ditto. 1869.
(5.) Ditto. ditto. 1870.
(6.) Reports of the House of Lords on Gaol Discipline, 1863.
(7.) Report of the Surveyor-General of Prisons on Pentonville Prison, 1844.
(8.) Imperial Prisons Act, 1865.

Our attention has also been specially drawn to the reports on Prison Discipline in Ceylon by Sir Edward Creasy's Committee in 1866, 1868, and 1869, and to the prison rules in force there.

We have also attentively considered the Secretary of State's circular despatch of the 15th April last, on the subject of the discipline and management of prisons in the Colonies.

Several of us have visited all the gaols in the Settlements, and we have all inspected the House of Correction and Transmarine Convict Gaol here.

2. The general result of our inquiries has led us unanimously to the conviction,—1st, that the present system of our prison discipline, as regards our local prisoners, is very bad, and urgently requires reform, since it does not at present exhibit any one of the features enjoined by the Secretary of State's circular of January, 1865, viz:—

(1.) The establishment of the separate system as the foundation of Prison Discipline.
(2.) The enforcement of strictly penal labour in short terms of imprisonment, and in the earlier stages of long terms.
(3.) The division of long terms of imprisonment (after the strictly penal portion) into stages of Prison Discipline progressively diminishing in severity, and with promotion from one class to another for industrial good conduct.
(4.) The ticket-of-leave system under certain regulations.

3. We are of opinion, however, that very considerable improvements may be effected, in the spirit of the Secretary of State's instructions in 1865, as well as in the spirit of the further instructions conveyed in the circular of the 15th April last, which enjoined,—

(1.) Attention to prison diet.
(2.) Classification other than by felonies and misdemeanours.
(3.) The separate system.
(4.) The importance of really penal labour.

4. We have not come to these conclusions without giving every consideration to the means at the disposal of the Colony, to the question of expense and to local circumstances as regards diet, class of prisoners, and their physical capacity for the sort of labour we shall recommend, and to the moral effect such discipline is likely to exercise on the majority of the classes who now form the bulk of our prison inmates.

5. The present state of our prison system appears to be very similar to the system of Ceylon at the time that Sir Edward Creasy's Committee was appointed, and we believe that we cannot do better than adopt generally the reforms which that Committee recommended, and which we believe to have worked well, as the Secretary of State, in his circular of the 15th April, says,—"In the Colony of Ceylon (where

the reform of prison discipline has been carried through with conspicuous ability and zeal by a Commission comprising the Chief Justice and other highly qualified public officers), the effect of shot drill and hard fare was reported as far back as June, 1868, to be, that a sensible diminution had taken place in the number of habitual criminals; that the fear of shot drill and penal diet was deterring the ill-disposed generally from crime; and that the Judges had felt themselves justified in greatly diminishing the scale of their sentences;" and in a letter which we have seen from Sir Edward Creasy to one of our members, he says,—"Our rules are now being enforced throughout the Island. The great features in our system are the shot-drill and penal diet, the classification of long-sentenced prisoners, and the remissability of part of the sentence by means of the mark system. We are doing what we can to introduce the separate (not the solitary) system. . . . . The reforms work well, but grumbles and humanitarian howls about the penal diet are still raised by some who ought to know better. My idea of humanity forbids me to inflict anything like cruelty on a prisoner, but bids me also think of the interests of the honest men upon whom he has lived by plundering."

6. There are three classes of prisoners to be considered in the system here.—

(1.) Prisoners who are confined for being charged with crime, and who are to be kept in safe custody for further examination or for trial; and with these may be grouped debtors and persons committed until they find security as required by law.

(2.) Transmarine convicts from India, Ceylon, and Honkong, who are classified, dieted, employed, and treated entirely on an old Indian system.

(3.) Persons tried and convicted in the Colony itself, and who are undergoing imprisonment as a punishment.

7. As regards the 1st class, untried and unconvicted prisoners, we have here very little difficulty, and we do not know that we need suggest any alteration in the system, if the Colony is willing to keep up the excellent gaols in the three Settlements known as Her Majesty's Gaols, and under the charge, in each of the three stations, of the Sheriffs. Previous to the transfer, these gaols were considered as under the Courts, and the Sheriff was purely a Court officer, which we presume was the reason that the prisons were called "Her Majesty's Gaols." We are given, however, to understand that these prisons at Penang and Malacca are required for other purposes, and, in that case, provision must be made for keeping such prisoners apart from those who are tried and convicted, since, in their case, while we are required to ensure their safe custody, we are bound to take care that they suffer no unnecessary hardship, that they are properly fed, kept in no unhealthy place, and, above all, that moral contamination is not forced on them by herding them with convicted criminals.

It is perhaps right that we should notice the custom adopted generally of keeping men for further examination, even for serious crimes, in the police cells, till they are finally committed for trial. We think it would be preferable if such persons were, as a general rule, sent to to the custody of the Sheriff.

8. As regards the 2nd class, the Transmarine convicts, we need not say much, since the whole of this Establishment will be broken up in April, 1873. It is, however, utterly impossible for us to express approval of the old system under which they are worked, consisting as they do of persons convicted of every description of heinous crime, and numbering at the time of our inspections,—

	Life Convicts.	Terms of from 7 to 20 Years.
At Singapore	1,327	93
At Penang	566	85
At Malacca	287	233
	2,180	411

9. It will be sufficient for this report to deal with the classes of the 1,420 convicts at this place at the time of our inspection. 438 men and 96 women were on the 1st class, and on ticket-of-leave.

There were 351 men in the 2nd class, of whom 74 were entitled to ticket-of-leave by the regulations, and 137 within two years of the ticket-of-leave. These men are all employed as orderlies and petty officers.

In the 3rd class, numbering 428 convicts, there are 131 entitled to their ticket-of-leave, and 129 within two years of it.

In the 4th class, 29 convicts. 5th class, 22 convicts.

The 6th class consists of invalids and aged men unfit for work, 50 males and 6 females.

10. These men are housed in what is styled the "Convict Lines," but which are really certain wards within the same gaol as that in which all the local convicted prisoners are confined. They are very well fed, looked after by their own brother convicts, work entirely outside the gaol, and are allowed various indulgences, such as cooking for themselves, smoking, &c.,—a system which is seen by the local prisoners, with whom they have constant means of communication, and it naturally follows that, as long as such is the case, the main object for which a prisoner is detained,—punishment for his offence,—is lost sight of, and no deterrent or reformatory influence can possibly be brought to bear on him.

11. Had it not been decided that the Establishment would be broken up, and removed in April, 1873, we must have proposed the immediate and total separation of the Transmarine convicts from the local prisoners, at probably a serious expense, but as that period is now drawing on, and no further convicts will be sent here, we think we can hereafter propose a perfectly practicable arrangement for keeping the local convicts free from the baneful influence which must spread over them by contact with the Transmarines under their present system.

12. The rules by which the Transmarines are governed are annexed to this Report, they were probably framed at a time when very lax discipline was actually necessary to keep such large numbers of desperate characters quiet, and we have often heard it said that before any serious change was introduced, it would be necessary to double the number of warders, and strengthen the goals.

13. However much we may disapprove of this system as a system of prison discipline, and of punishment to criminals of the worst class, we must admit that the Transmarine convicts have done good service to the Colony, as all our public works, roads, and bridges testify, and we are also prepared to admit that we believe little crime occurs amongst them, and that they are, as a whole, even under this lax system, well behaved. We attribute this, however, to the management of the present Controller, who is one of our Members, and whose valuable letter to Government will be found annexed to this report. Major McNair's views as to the Transmarine system will be found in pages 6 and 7 of the Rules, and though it does not entirely agree with these remarks of the majority of the Committee, we believe he fully does in the principles.

14. The only classes of the Transmarine convicts that we propose to interfere with, are the 4th and 5th, and we recommend that whenever a convict gets into either of these classes, they be at once removed to the local prisoners' quarters, and treated exactly as a newly convicted prisoner. This provision will only be necessary till April, 1873.

15. The 3rd class of prisoners whom we have to deal, are the following:—

(1.) Persons sentenced by the Supreme Court to transportation or penal servitude.

(2.) Persons sentenced by the Supreme Court to terms of imprisonment over six months.

These may both be termed "long sentenced prisoners."

(3.) Persons sentenced to terms of imprisonment under six months, which we will call "short sentenced prisoners."

(4.) Persons sentenced to pay fines for breaches of the revenue and other laws, and imprisoned for "inability to pay the fine."

16. At the time of our inspections there were at Singapore Gaol, —

1st Class prisoners	.. ..	74
2nd do.	.. ..	153
3rd do.	.. ..	270
4th do.	.. ..	70
		567

At the Gaol at Penang,—

1st Class prisoners	.. ..	
2nd do.	.. ..	53
3rd do.	.. ..	66
4th do.	.. ..	100
	.. ..	41
		260

At Malacca Gaol they were confined,—

1st Class prisoners	.. ..	
2nd do.	.. ..	Nil.
3rd do.	.. ..	24
4th do.	.. ..	22
	.. ..	7
		53

17. These numbers considerably vary at times, and at the present moment the numbers are by the latest returns :—

Singapore	593
Penang	352
Malacca	107

18. We find that during the year 1870, no less than 1334 prisoners were admitted into Singapore Gaol with a daily average of 406, but out of this 1,334, no less than 941 had been convicted once before, 185 twice before, and 137 over three times.

Similar returns from Penang give 1,119 prisoners admitted with a daily average of 295, of these, 57 had been previously convicted once, 33 twice, and 17 over three times.

We are not prepared, however, owing to the very careless way in which the books at that gaol are kept, and the absence of proper supervision on the part of the Assistant Engineer, to place much reliance on these returns.

At Malacca, 209 prisoners were admitted with an average of 48, of whom, 9 had been there once before, 2 twice, and 2 over three times.

19. Our prison system is at present regulated by Ordinance No. 11 of 1868, which vests in the Governor in Council the power to frame rules and regulations for the internal discipline of the prisons, for their mangement, for diet and classification of prisoners, the kind of labour to be exacted, with the manner and place of exacting the same, remission of sentences, and conditions on which such remissions are to be made.

20. It limits the punishments which a gaoler may award, for breaches of orders and discipline, to imprisonment in a solitary cell for not more than twenty-four hours at a time, on a diet of bread and water, or rice and water; and it vests all other punishment, and all inquiries into complaint, and breaches of discipline, in a Board of Visiting Justices.

21. Rules have also been framed under this Ordinance for the general management of the prisons, the scale of diet, and regulating the punishments which may be accorded by Visiting Justices for breaches of discipline, viz. :—

(1.) Imprisonment in a solitary cell for any time not exceeding fourteen days, on a diet of bread and water, or rice and water.

(2.) Placing in handcuffs, or irons, for any period not exceeding seven days.

(3.) For a second offence, or in case of prisoners under sentence of hard labour, corporal punishment not exceeding thirty stripes with a rattan.

22. In Ceylon, the prison discipline is regulated by an Ordinance, No. 18 of 1844, and certain powers are accorded there to any officer who holds a document, giving them to him by the Governor, to inquire into and punish all breaches of rules,—powers which practically are always given to the European officer who has charge of the prison.

23. We are of opinion that one of the first steps to improvement here is to put more power into the hands of the Chief Officer of the prison, and to revise the present powers of the Board of Visiting Justices, leaving, however, to the Chief Officer to report to some Visiting Justice, whenever he considers it necessary, or whenever a prisoner commits an offence beyond the jurisdiction which may be accorded to him as Chief Officer.

We are of opinion that it should always be competent to any Visiting Justice to inspect the gaol, and hear complaints, and that it is essential they should do so.

We are also of opinion that the Prisons Act should be so amended as to give two or more of the Justices power to increase the punishment of "habitual offenders," by which we mean offenders who have been convicted more than three times.

We are of opinion that the power of inflicting the punishment of whipping, which we are convinced is a really deterrent punishment with the native offender, should be accorded to the Visiting Justices, and that all Chinese long-sentenced prisoners, and all habitual offenders on short sentences, should be deprived of their tails, as was the practice heretofore, though of late fallen into disuse.

24. On the removal of the transmarine establishments, we presume some changes will be made in the control of the gaols, and we would venture to suggest that it will then be practicable to place an officer in charge of the gaol at this place, who shall be quite competent to punish a prisoner, and we believe it will be found most economical to have all long term prisoners sent to the Singapore Gaol, both from Penang and Malacca, which will enable the gaols at those places to be left under a mere gaoler, with some local European officer in immediate control.

The whole of the gaols should be periodically inspected by an officer practically acquainted with gaol discipline, and with the system pursued in Singapore.

25. We have very much pleasure in reporting that nothing can exceed the good order in which the gaols of the Settlements are kept, and if the transmarine system were responsible only for this, it would deserve the greatest credit. Nowhere, we believe, in the United Kingdom, or elsewhere, could gaols possibly be kept neater or cleaner, or altogether better in sanitary requirements.

26. The space in the gaol here, and at Penang, allotted to local prisoners, is wholly insufficient for their number, and the only mode we are able to propose for finding sufficient room for the number we have at present, and for their efficient discipline, is the removal of the whole of the transmarine convicts from these lines, except the 4th and 5th classes, which we have proposed to deal with as local prisoners.

This will give abundance of room at Singapore for housing and working inside the prison walls, all our own short term, as well as long term prisoners, and for bringing from Penang and Malacca all long term prisoners.

27. A great deal of the present space in the gaols is taken up by the cooking-houses, and, as we believe the system of allowing prisoners to cook inside the gaols is detrimental to all discipline, we beg to recommend the immediate cessation of this system. We have ascertained that the food can be cooked outside at a very moderate rate, and that the present rations contractors are willing to undertake it.

28. It seems quite unnecessary for us to enter into any discussion on the principles which ought to guide us in fixing the system which should properly regulate the discipline of a prison, when those principles have been so ably laid down in the papers before us. It appears sufficient that we beg leave to record our entire concurrence with the special objects of prison discipline, as laid down in the Secretary of State's Circular, and with the general features of the very able Report on Prison Discipline in Ceylon by Sir Edward Creasy's Committee of 1866.

29. In considering the question of whether a convicted prisoner sentenced to imprisonment with hard labour is receiving such punishment in penal labour and general treatment as is calculated to deter from crime, we are bound to say that our whole system is utterly defective.

The only severe and deterrent labour in our local gaols is the refractory ward, where men are placed for punishment, and even this is defective, as they work in association by day, and sleep together in one ward at night.

30. The classification of the prisoners as regards labour is most defective, and here we would quote the words of the Ceylon Report, and remark that, "it is no slight fault in the present state of things that it is left to the authorities of the gaol to determine the kind of work which each prisoner is set to. If it is wished to spite a man, he may be kept constantly at loathsome drudgery; if he has by any means obtained favour, he may be put to such a trifling occupation as to give him no labour at all.

"The same remark applies to the present selection of the trade or industrial occupation for which a prisoner is told off. It may be stone-breaking or picking coir, or it may be a similarly objectionable latitude of discretion given to the gaol authorities as to what prisoners they will select as hospital orderlies, and for similar employments in the gaol, and so relieve from hard labour altogether.

"We fear that there is too much reason for the general belief that a criminal who is wealthy, or who has wealthy and influential friends, never does a day's hard work, whatever be the term for which he is sentenced."

It is perfectly true that the worst prisoners sentenced to transportation or to long terms of imprisonment are kept inside the gaol, but they are subjected, as a rule, to no hard labour. Some break stones, it is true, but principally Europeans, and the others are engaged at rattan-work, coir-weaving, carpentry, and smiths' work, and at all the menial offices of the gaol, which latter simply amount to play. But the great majority—Police Court cases in particular—go outside, and the labour exacted from them is most insufficient.

31. We cannot but believe with the Lords Committee that, in this branch in particular, and, in fact, in all prison discipline, the separate system is an essential basis upon which to act.

With us at present, association both by day and night is not only prevalent, but universal. Its existence can only be justified by the difficulties of reconstruction, and the almost impossibility hitherto to incur a heavy expenditure.

We believe that if reformation is possible at all, it is possible only with separation, but that even separation will procure reformation in an Oriental people, we take great leave to doubt. We believe principally in the deterrent influence, and this influence, we think, will

be greatly brought to bear by the separate system. We are not without hopes that the reforms we now propose, as to discipline, will so reduce the number of prisoners, as to enable us to adopt the separate system in its entirety.

32. If it were possible to have a complete system of separation, classification (beyond classification of the sexes) would be unnecessary. As, at present, it is impossible with our numbers to carry it out, we must consider how we can introduce it.

We propose to divide the two long wards of the present Transmarine Gaol into as many separate cells as can be constructed, and that they be used according to the following classifications :—

(1.) Prisoners for short terms sent in for the first time.
(2.) Prisoners for short terms sent in for the second time.
(3.) Prisoners for long terms undergoing the penal stage.

33. As regards classification for labour, we recommend that a strictly penal course be not followed with prisoners of the 4th Class under Clause 15 of this Report, viz. :— Prisoners sentenced to pay fines for breach of the Revenue Laws, but that they be employed on the usual light work inside or outside the prison which prisoners are now subjected to.

34. We recommend that, with this exception, all prisoners sentenced to penal servitude or to hard labour by the Courts be divided into two classes :—

(1.) Long term prisoners over sentences of six months.
(2.) Short term prisoners under sentences of six months.

But every one of these prisoners be given, for the whole of his short sentence, or for the first six months of his long sentence, a certain amount (as much as he can bear) of strictly penal labour, by which we understand the tread-wheel, crank, or shot-drill, and that the rest of his time for that period be employed in some irksome labour inside the gaols.

35. The Gaol at Singapore admits, by partitions being put up in all the present cooking premises, of a number of open separate places in which men can be employed on irksome works inside the Gaol without communication, and we think these partitions should be made as early as possible. The whole of the men, or a very large portion (for we look forward to this discipline very much reducing the number of men), can then be employed in separate cells at day, or in separate cells by both day and night, and after a short time, an intelligent gaoler will be able to watch the effect.

36. There are certain difficulties in the way of introducing at present the tread-wheel and crank, and we propose therefore to adopt shot-drill, on the plan practised now in Ceylon, with a stand (patterns of which have been sent to Government), for one hour in the morning, and one hour in the evening.

37. With the exception of the 4th class, paragraph 15 of this Report, we propose this penal labour shall be enforced with every short-term prisoner for his whole sentence, and with every long-term prisoner for the first six months of his sentence.

38. The present Gaol here affords abundant space for this system of labour, and as soon as the number of shot-stands can be procured, and the sheds built, we consider no time whatever should be lost in its introduction, both here, as well as at Penang, and at Malacca.

39. Page 11 of the Ceylon Report enters into the question of this shot-drill fully, and we entirely agree with the views expressed in paragraph 37.

40. We recommend also that penal diet be introduced, by which we understand that the prison diet be so regulated, as far as it can be done without injury to the prisoner's health, as to form a part of his punishment.

We cannot possibly express our opinions better than in quoting the Ceylon Report :—

"We recommend also that, so far as can be done without any permanent injury to health, the prison diet should be so regulated as to make it a part of the convict's punishment.

"We thoroughly concur with the opinion expressed by the Lords Committee that the low animal natures of too many of the criminal class, and the admitted efficacy of the reduction of food in cases of prison offence, render plain the value of diet as one form of penal correction.

"We believe that no permanent injury to a prisoner's health would be done by making his food for two months consist of rice and salt only, and his drink water only. This should be the prison diet for the first two months of all sentences exceeding two months, and for the whole period of the sentence if not more than two months. We believe that this will have a very great deterrent effect, especially on the habitual thieves of our large towns, who now rather like the torpid ease of a few weeks in gaol, with

congenial society and plenty of excellent curry, but who will think very differently of two months, or a month, or even ten days, at the tread-wheel or shot drill, with hard and scanty fare, and complete exclusion from conversation with their fellow thieves."

41. The results of this recommendation of the Ceylon Committee was to introduce the following rules, which we recommend should be adopted here as soon as possible:—

(1.) "The diet of every short-sentenced prisoner shall consist of rice and salt only for food (or, in case of Europeans, of bread) for the first ten days in each month of imprisonment; when the whole term does not exceed ten days, the prisoner is to be kept on penal diet for the whole time.

(2.) "Every long-sentenced prisoner shall be kept in the lowest stage of rigorously penal labour for the first six months of his term.

(3.) "The diet of every such prisoner shall consist of rice and salt only for food (or, in case of Europeans, of bread) for the first ten days in each month of imprisonment."

42. Before entering on the case of the future stages of punishment to long-sentenced prisoners, after they shall have passed the lower stage of rigorously penal labour, we desire to make a few remarks upon what we consider at present the most defective part of our system, viz.:

The superintendence of the local prisoners by transmarine convicts.

We have no hesitation in saying that we believe it to be wrong in principle, and worse in practice. We do not intend to assert that deserving convicts, who have passed a very long portion of their sentence, may not be employed in superintending the local convicts within the walls of the gaol, and we are prepared to recommend that this be allowed to a certain extent, but only within the gaol.

We recommend that in the Singapore Gaol at least four European warders, besides the Superintendent, be employed, and that free native warders be engaged for service inside the gaol, in the proportion of one to every twenty men, and if this number is doubled it will give sufficient for night duty as well.

We recommend that these men shall form part of the regular police force, wear their uniform, be armed, and changed at least every six months, so that the force will generally become acquainted with the duties of the prison and with the characters of the prisoners, or, at all events, of those who become habitual offenders.

An extra addition can be made to the police force to meet these requirements.

When prisoners, sentenced to imprisonment for not paying fine, are employed outside, or convicts of long sentences undergoing the middle stage (to be hereafter described), they should be invariably employed under free warders, who should be drawn from the police in the same way.

This system will give the opportunity of training up to this particular work a large body of the police, in conjunction with their other duties, if they are regularly changed, as from the last returns we find that at Singapore there were 113 revenue law cases; and, perhaps, this may be taken as a fair average of the number ever likely to be available for work outside the gaol, or, at the utmost, 150, which would require 15 warders or policemen, and, if split up into small parties, more.

The average at present, after the bad cases from Penang and Malacca are received, may be here taken at about 500 for employment inside the gaol, and which will require 50 free warders for day and night work.

But we have very great hopes that this will only be required for a time, and that the effect of the system we propose will be such as in a comparatively short time effectually to reduce the number of prisoners in our gaols.

We are of opinion that at present perhaps half out of these 50 men might be supplied from the picked transmarine convicts, who have shown themselves good and trustworthy men, but they should never be employed with the men outside the gaol. To them also a ticket-of-leave should be given.

The employment of free warders at Penang and Malacca should be regulated on the same terms and in the same proportions.

43. And now as to the case of long-sentenced prisoners, we have before advised that for the first portion of six months of his sentence he shall be subject to the rigorous penal labour and diet recommended for a short-sentenced prisoner.

Beyond this should exist the second or middle stage of industrial hard labour, and the third or upper stage of industrial light labour.

We think that a prisoner in the first stage of rigorously penal labour should be kept longer in that stage if he seriously or repeatedly misconducts himself, and in no case should he be allowed to rise out of it unless he has passed a month at least without having been guilty of serious misconduct.

44. The middle stage of hard industrial employment should still, however, continue to be a punishment.

This stage should include stone-quarrying, road-making, &c., and care should be taken to exact a fair day's labour from each man, having regard to his strength and capacity. Care should also be taken that the force of free warders with out-door labourers is such as will render, not only escape impossible, but prevent all conversation between the prisoners themselves, or between any of the prisoners and strangers.

Any prisoner in this stage should be liable, if he misconducted himself, to be sent back into the lowest or rigorously penal stage for any part of his remaining term not exceeding six months.

If a middle-stage prisoner proves industrious, and conducts himself well for one-half of the term of his sentence (exclusive of the six months passed in the penal stage), he should be raised to the third, the upper stage, and employed at industrial light labour, but he should be liable to be degraded back if he misconduct himself.

45. To carry out these views we recommend the adoption of the Ceylon Rules, as published in Parliamentary Papers of 3rd August, 1870, page 61.

These Rules provide for promotion by the mark system, and it should be distinctly understood that these marks are to be carefully awarded by the Superintendent himself, and not left to native officers or to subordinates.

They also provide for the remission of a portion of the sentence on continued good conduct.

46. We have hitherto considered only adult males. As to female prisoners, their number is so very small that we do not think their case calls for any special remarks, though the same principles should be worked out with them. They are invariably kept separate.

47. But as regards boys, we consider they should be kept always in a separate part of the prison, and we should, with the Ceylon Committee, desire to see the Magistrate's power, of whipping a child and handing him over to his parents or guardians, very much more extensively exercised.

48. We have now, we believe, touched on all the main features of this question. We feel that much more might be said than we have said here, but with all the Blue Books and papers before us, we could do little more than quote from them. We trust, however, our suggestions may not prove unacceptable to your Excellency.

49. We had perhaps better recapitulate our proposals, showing which may be carried into immediate effect without the necessity of legislation, and all of which we most strongly urge the adoption of without delay, as we feel the present system is too great a scandal on our administration to be allowed to continue.

We propose :—

(1.) The removal of all transmarines, except those of 4th and 5th classes, from the present lines. They can be housed at the Brickfields, or the present Cattle Lines, and after February at the native barracks. This is the first step to improvement.

(2.) The removal of all long-sentenced prisoners from Penang and Malacca to Singapore.

(3.) The abolition of all cooking inside the gaol.

(4.) The introduction of penal diet—rice and salt, or bread and salt, and water—for the first ten days in each month for all short-sentenced prisoners, and for the first six months of the sentence of all long-sentenced prisoners.

(5.) The introduction of shot-drill for an hour at a time, twice a day, for all short-sentenced prisoners, and for the first six months of the sentence of all long-sentenced prisoners.

All that is necessary for this is the immediate construction of a sufficient number of stands, the collection of shot, and the erection of some attap sheds, till corrugated iron can be got, as in this wet climate the work would be constantly interrupted.

(6.) The separation of boys entirely from the adults, both by day and night.

(7.) The non-employment of any short-sentenced prisoners outside the gaol, except such as are imprisoned for non-payment of fine, and these should also be exempted from penal diet and shot-drill as long as they behave well.

(8.) The non-employment of any long-sentenced prisoner outside the gaol till he has undergone six months of his sentence and risen into the middle stage of industrial hard labour.

(9.) The construction of as many separate cells as possible within the Singapore Gaol, and the adoption of the separate system, as far the number of cells will allow, in its entirety.

(10.) The construction of as many separate working cells, open in front, in fact, merely

partitioned places, and the working of all short-sentenced prisoners apart while not at shot-drill.

(11.) The employment of free warders entirely outside, and a large increase of them inside, the prison.

(12.) The promotion, after six months of good conduct, of a long-sentenced prisoner to a middle stage for half of his sentence, when by good conduct he may rise to an upper stage, and then, by the mark system, allowing him a remission of a certain portion of his sentence.

All these improvements can be introduced, under our present laws, simply by an Order in Council, and we sincerely trust that some of them may be at once adopted.

50. Legislation will be necessary as regards the alteration we propose in the constitution of the Board of Visiting Justices, and of the powers to the principal officer of a gaol to punish, and we beg respectfully to point out that this is of the most vital importance to the effectual carrying out of any improvement.

51. We annex to this Report—

(1.) A letter from Major McNair, dated 1st January, 1871.*
(2.) A memorandum from do., 1st January, 1871.†
(3.) Rules for Transmarine Convicts.‡
(4.) Letter from Mr. T. Scott, dated 8th July, 1871.†
(5.) Memorandum from Dr. Little.*
(6.) Letter from Mr. W. H. Read, dated 19th June.†
(7.) Letter from Chairman Visiting Justices of the 9th June, 1871.†
(8.) Letter from Mr. Owen of 15th June.*
(9.) Letter from Lieut.-Governor, Penang, 5th July.†
(10.) Letter from Mr. Vermont, 8th July.†

52. We desire to record our regret that three of the gentlemen originally placed on the Commission have been unable to sign this Report.

We especially desire to notice with regret the death of Mr. Owen. Major McNair and Captain Speedy have departed for England on leave.

Major McNair, however, read the Report, and we have reason to believe generally agrees with it, though, perhaps, not on the mark system.

We have, &c.

(Signed) J. W. W. BIRCH.
T. BRADDELL.
THOS. SCOTT.
HO AH KAY WHAMPOA.
W. H. REED.
H. L. RANDELL.

His Excellency the Administrator,
Straits Settlements.

We do not quite agree with the recommendation in this Report as to the employment of prisoners on non-productive work, such as tread-wheel, crank, and shot-drill. In England and other countries, similarly situated as to the supply of labour, special arrangements may be considered necessary to prevent undue competition with free labourers, but here, we would submit, the labour market is under supplied, and we think greater advantage might be taken of the labour of prisoners in productive works than is contemplated in this Report. A very heavy requisition will shortly be made in the Colony for road repairs (now done by transmarine convicts), and if short-time prisoners (that is, under six months) and long-time prisoners, for the first six months of their sentences, are not to be employed, except at thet read-wheel, crank, or shot-drill, there will be very little labour left available for productive works, such as building, ironwork, carpentry, basket, rope, and mat making and road making.

The 2nd class prisoners described in paragraph 16, consist of persons sentenced from six months to two years, and of them we calculate at least half are for periods not exceeding twelve months, so if six months are devoted to unproductive labour there will rest only six months for productive labour.

The prisoners sentenced to penal servitude or transportation are few in number, and we fear it would be found that but a very limited supply of labour would be at the

* Printed in the Appendices A, B, and C.
† Not printed.
‡ Published separately by Government of India.

command of Government for carrying on those extensive public works which have hitherto been made by labour of prisoners for crime.

It may be advisable to make prisoners at the commencement of their terms work at such repulsive works as tread-wheel or shot-drill, but this may perhaps be combined with productive labour, using the unproductive labour as a more direct punishment, and lessening the amount of this latter by degrees according to the length of sentence and behaviour of the prisoner.

We think a very considerable expense must be incurred to make the cattle-shed and native barracks available as places of confinement for 3rd class transmarine convicts.

(Signed) T. BRADDELL.
W. H. READ.

APPENDIX (A).

Major J. F. A. McNair to the Colonial Secretary.

Office of Colonial Engineer and Controller of Convicts
Straits Settlements, Singapore January 1, 1871.

Sir,

I HAVE the honour to acknowledge the receipt of his Excellency the Governor's minutes, as noted in the margin,* having reference to certain proposed alterations in the employment and control of local prisoners in the Straits Settlements.

His Excellency the Governor, in his minute of the 8th October, calls for a scheme which shall "deal with the different classes of convicts, providing punishment by hard labour, according to length of sentence, and on the principle, as far as practicable, adopted at home with short sentenced men, and also for a statement of the staff that may be considered absolutely necessary to carry out any proposed changes, having due regard to the security of the criminal, and the enforcement of his sentence in a proper manner, without subjecting the Colony to unnecessary expense."

His Excellency, while admitting the necessity for a more serious notice of the question, further states that any scheme for the employment of local prisoners that may be recommended must be, in the meantime, such as can be carried out with the means of confinement at present at the disposal of the Colony.

Upon receipt of these instructions I was at first disposed to enter no further into the examination of this question, than what would appear to have satisfied the present desire of the Government; which would have consisted in the recommendation, merely, of a proportionate number of free in lieu of prison warders, say 1 to every 20 men, and the retention in future, within the prison walls, at rigorous hard labour for two-thirds of their sentence of all prisoners sentenced to the House of Correction by the inferior courts; with the privilege to well-behaved prisoners, and as an incentive to exertion and industry, of earning a small gratuity in their last stage of employment on the Public Works.

In continuing my inquiries, however, and having had long experience with convicts, it occurred to me that my views on the whole question of penal discipline in regard to our local criminals, might not be unacceptable to the Government, even though the opportunity for their consideration, and possible adoption, might yet be far distant.

Taking the question up, therefore, in its fullest sense, I find that the Government has to deal with two distinct bodies of prisoners.

1. Those under confinement previous to trial.
2. Those sentenced by the Courts to
(1.) Transportation or penal servitude for life or term of years.
(2.) Imprisonment with hard labour.
(3.) Simple imprisonment.

There are, however, practically four classes of punishments with which we have to deal under the second head.

(1.) Those who are actually transported out of the Settlements.

(2.) Those sentenced to transportation or penal servitude, but who cannot be sent out of the country, and have actually to perform sentences of imprisonment with hard labour in the Settlements, for periods which may amount to seven years.

(3.) Those sentenced to periods of imprisonment with hard labour, which may be taken as not exceeding three years.

* Minutes dated 8th October, 1870.

(4.) Those sentenced to simple imprisonment for terms which practically do not exceed two years.

There is also a class sentenced to imprisonment as not being able to provide security to keep the peace.

These are now confined in convict jails, but as it would be in many points desirable to classify the jails as those for hard labour and those without, I would suggest that this class should be confined in the Colonial jails, by which arrangements the convict jails, now often overcrowded, would be also freed from a certain number of prisoners, while by a suitable division of the Colonial jails, the sentences of this class would be properly carried out under the direct control of the Executive, apart from those prisoners awaiting trial, who would still remain under the Sheriff.

The prisoners under the 1st head.

Those under confinement previous to trial are now confined, as stated above, in the Colonial jails, and neither in their system of management and control, nor in their diet, have I any change to recommend. Rules and regulations for those prisoners have been carefully prepared since the transfer of the Straits to the Crown.

The great mass of our prisoners, of course, come under the 2nd head, viz :

Those sentenced by the Courts.

1. Those who are actually transported out of the settlement.

This class will have to be retained as at present in the convict gaols until opportunities occur for their transport to Labuan, which is eventually to become the penal settlement of the Colony. Temporary arrangements at present exist in the gaols of Penang and Singapore for their accommodation, while those sentenced at Malacca to transportation are forwarded at once to Singapore.

In regard to the 4th class, viz., those sentenced to simple imprisonment, it is recommended to place them, as above stated, in a portion of the Colonial Gaol, together with those sentenced to imprisonment in default of security to keep the peace.

The classes, however, which require particular attention in the Colony are the 2nd and 3rd, viz :—

2. Those sentenced to transportation or penal servitude, but who cannot be sent out of the country, and have actually to perform sentences of imprisonment with hard labour in the settlements for periods which may amount to seven years.

3. Those sentenced to periods of imprisonment with hard labour, which may be taken as not exceeding three years.

For these important classes, it is necessary to provide, not merely safe custody, but for their careful classification; and for the carrying out of a well-organized system of penal discipline, which, by its extreme severity in the earlier stage, shall, consistently with the maintenance of health, endeavour to convince the prisoner, by suffering, of the inevitable punishment and positive pain which crime brings with it, which shall only relax this severity, to inculcate habits of industrial hard labour, and when the foundations of these are laid, shall then meet his efforts to reform, by holding out such marks of confidence and encouragement as shall induce hope, and establish self-reliance, the better to fit him on his release for fresh contact with his fellow men. In other words, there should be, in the system of punishment enforced, the full recognition of the two universally acknowledged principles for which punishment is awarded.

There have been different systems pursued in the treatment of prisoners, which are severally known as—

(1) The separate system complete, which prevailed in America, where the prisoners never left their cells, never heard a voice, and were kept without employment.

(2) The separate system partial, which prevails in the House of Correction and gaols at home, where the prisoners are only in the early stage of imprisonment confined in cells, and kept apart from other prisoners working at the crank or tread-wheel.

(3) The solitary system, which consists of individual separation both by day and night, with labour in the cells throughout the whole term of confinement in the prisons as at Milbank and Pentonville.

(4) The silent system, which consists of individual separation by night, with labour in association by day, but under a strict condition of silence as at Portland, Chatham, &c.

(5) The association system as at present in force in the Straits' prisons, where they both work together, and sleep in open wards in aggregation.

In England, in the carrying out of the first stage of imprisonment, which is undeniably the most important, it is now generally acknowledged that there can be no sound penal treatment without the fullest recognition of the principle of the separate confinement of prisoner from prisoner.

The Right Honourable Mr. Cardwell, in his despatch to the Governors of all British Colonies, dated the 16th of January, 1865, quoted in Dr. Mouatt's Report of 1868, states unreservedly, "That it is the decided opinion of the Lords Committee that, having reference to the course of legislation now extending over many years, and the agreement in opinion and practice of the highest authorities, the system generally known as the separate system must now be accepted as the foundation of prison discipline.

"In America the same system is acknowledged on all sides to be highly penal and deterrent; it prevents the prisoner from becoming worse through extraneous influences. If reformation be possible at all, it is possible only with separation.

"In France M. Duchatel, Minister of the Interior, writing in 1841 to all Prefects of Departments, directs the gradual and general introduction of the separate system as the only one 'que la raison et la justice conseillent d'accorder.'

"In Prussia, Dr. Julius, deputed by his Government to visit the prisons in England, France, and America, came to the same conclusion."

Such being the decided opinions expressed in Europe and America respecting the treatment of prisoners in the first stage of their imprisonment, it is, perhaps, scarcely to be wondered at that the able Inspector-General of Gaols in Bengal, Dr. Mouatt, F.R.S., in his Report of 1868, should have been led to recommend the adoption of the same system amongst native convicts. He says, at page 154 of that Report, what he had written to the Statistical Society of London in 1867:—

"The broad general principles which should regulate prison discipline in India, differ in no way from the principles adopted for other countries, and merely need such modifications of detail as may be required by local circumstances. These modifications need never, so far as my experience entitles me to express an opinion, set aside the principle on which they are based.

"The principles of human nature, which connect disgrace with crime and punishment, are universal, and although the shame and discredit attached to conviction and imprisonment are not at present as strongly felt and exhibited in India, as they are supposed to be in more advanced countries, I have not the least doubt, from my long and intimate acquaintance with the educated and criminal classes of Bengal, that, as education extends, and the 93 per cent. of uninstructed criminals diminishes, the feelings of Bengalis will not differ very materially from those of Englishmen on the subject of crime, its disgrace, and its punishment."

The Committee appointed to report on prisons in Ceylon also arrive at the same conclusion. They state in their Report—"If we do not dwell at any length on the importance of building cells in the prison so as to introduce thoroughly the separate system, it is not because we are convinced of it, but because it is so distinctly and emphatically enjoined in the Secretary of State's Circular, and that a recommendation by us seems superfluous. Every prisoner ought to pass the night in his own separate cell. Separation from other prisoners is to the thoroughly bad man the most severe part of his punishment, while it is a boon to a better disposed man. It separates him from the contaminating influences of other prisoners. It gives him time to reflect, it forces him to reflect," and so on.

If the view of the eminent authorities I have quoted be considered to have established beyond doubt that the "separate system" in its entirety is applicable in all cases, and under every condition of climate, and race, there can be no doubt of its being the duty of the Straits' Government to adopt it forthwith. It is true that this would involve a very large expenditure in the complete alteration of our prisons, and in some cases their entire reconstruction, but I do not think that this consideration should, nor do I believe that it would, be allowed to weigh for an instant against its introduction, if once the soundness of the principle be acknowledged.

I conceive, however, that it will be presently seen that principles which apply both in theory and in practice in the treatment of criminals in Europe and America, have not, of necessity, the same effect upon, nor can be made to apply to the semi-civilized races, Chinese, Klings, Malays, and natives of the Archipelago, with whom we have almost exclusively to deal, and I venture to think that this point has been overlooked by the able men who have expressed opinion on the subject.

In the former case there is, generally, a mind capable of some reflection, which, if

blunted by crime and vicious habits may yet in the retirement of the cell be roused to a sense of right and wrong.

In the latter there is is in many instances a predominance in the animal nature, an absence of moral perception, almost an absence of the power of thought.

Again, it may be quite true, as stated by the Ceylon Commissioners, and my experience tells me it is so with Europeans, of whose control I have had acquaintance both in England and the Straits, that "to a well-disposed man it is a boon to be separated from other prisoners," but can this be held to apply to those classes with whom we are concerned. Is it within reason that we should expect that the retention of a low class Asiatic in a separate cell would lead him to any salutary reflection?

Would he not most generally, on the expiration of his daily task either brood over his former instances of crime, or fall into that torpid sleep which results from a natural dulness, and which the climate only helps to encourage?

My experience leads me to the conviction that this would be the inevitable result, and that it is hopeless to expect that mere seclusion will develop powers, of the existence of which there is no indication.

It is also noticeable in the remarks of Dr. Mouatt, that, while he acknowledges in the abstract the principle of cellular separation, he virtually writes as if he were fully conscious that education must, to a great extent, precede its introduction into India, while the Lieutenant-Governor of Bengal, in reviewing his Report, says expressly, "that he (Dr. Mouatt) has entered upon an elaborate résumé of the arguments in favour of cellular gaols, and maintined with much force the position which he has taken up in regard to this mode of prison construction. But the conclusions of the Government of India on the matter are, however, so recent and decisive that the Lieutenant-Governor does not feel himself at liberty to reopen the discussion, while it has 'yet to be seen what effect the central gaols may have upon our Indian prison system.'"

Thus an officer of long Indian experience has deemed it desirable to withhold his concurrence in the views of Dr. Mouatt, even though so ably advanced.

Upon a review of these arguments, I cannot help thinking that both in India and Ceylon, the fact of the undoubted superiority of the separate system, as applied to European criminals, has been allowed undue weight, and has tended to keep out of sight the important question of its applicability in the case of natives.

Although, therefore, I do not consider that the time has yet arrived for the introduction into our prisons of the "separate system," which is being tried in India and Ceylon, I am nevertheless conscious that some modification may with advantage be made in that which is at present pursued.

The alterations I recommend are as follows:—

All criminals under sentence of hard labour to be divided into two classes, "short-term and long-term."

The first consisting of those having to undergo sentences of six months and less, the latter those having sentences exceeding six months' duration.

To the "short-term men" I would assign for the period of their imprisonment under the task system, with the strictest rigour, the heavy work of breaking stones, pounding coir, husking rice, &c., to be performed in separation from their fellow-prisoners, so far as the circumstances of our prisons will admit.

The sentences of the long-term men would be divided into three distinct periods, viz.:—

1. The lower stage of rigorous penal labour.
2. The middle stage of industrial hard labour.
3. The upper stage of industrial light labour.

The first period of six months would be under the same rigorous system of discipline as enforced on the short-term men. During the second period, which should be about one-half the remaining time of their sentence, provided it does not exceed eighteen months, they would be employed within the jail work yard, at the trade or labour for which they might appear best fitted. During the remaining portion of their sentence, they would be employed on public works without the jail, with the privilege to earn by diligence and attention a small gratuity to be given to them on release.

I need hardly say that their removal into the 2nd and 3rd stages would be entirely dependent upon their conduct.

In order to carry out the system which I have suggested, considerable alterations will be required in the prisons of the three Settlements, where there exist but imperfect means for working prisoners in separation. The cost of these alterations would be so

large, that I do not feel justified in proposing their immediate execution. I recommend that the first rearrangement be effected in the prison of Singapore, where for an expenditure of dollars on the plan I submit herewith, means can be provided for carrying out effectually the sentence in the first stage with a considerable portion of the prisoners of that class now under confinement there. Should the result of this alteration in the system of prison discipline prove as satisfactory as I cannot doubt it will, I should be prepared to submit later for the approval of his Excellency the Governor the necessary plans and estimates for completing the rearrangement of the prison at Singapore, and for effecting the necessary changes in the prisons at the other Settlements.

It is obvious that, in order to carry out so rigid a system of discipline as is contemplated, adequate and efficient supervision must be provided. We are at present compelled to rely to a considerable extent on the aid of natives, the best of whom, well trained as they may be, do not possess those qualifications, and especially that force of character, which are absolutely essential in a discipline officer. I therefore ask that the staff of the Singapore Prison may be augmented by three junior European warders, as less than this number will not, I feel confident, afford a prospect of working successfully the scheme proposed. I find that the best class of warders we possess have been obtained from the army, and I have no doubt that good men may be had from the troops serving in the Settlements, and their wages should be 30 dollars per mensem, with a prospective increase to, say, 40 dollars, which is somewhat less than the rate we have hitherto paid.

Although I have not proposed at present the rearrangement of the prisons at Penang and Malacca necessary to admit of separation during working hours, I wish to introduce at once the classification of the prisoners, and to assist in doing it efficiently. It will be necessary that an additional European warder should be appointed to each of these establishments. In conclusion, the object I have had in view in these recommendations has been to establish the principle of compelling the prisoner, while suffering for his crime, to reimburse to the State in every stage of his punishment the cost of his maintenance, while at the same time to train him by degrees and gradations of discipline to a feeling of self-respect, and the proper estimate of his value amongst his fellow men. From the opinions I have expressed respecting the character of the native criminal with whom I am dealing, it is of course evident that I do not anticipate that these results will be at once brought about by any system of penal discipline that can be devised, but being satisfied that an improvement in our present system is required, I have proposed that which I think best calculated to further this end, and I submit it for the consideration of his Excellency the Governor in the earnest hope that it may be found productive of advantage both to the State and the criminal.

I append a revised diet table, which I consider an improvement upon that now in force.

I have, &c.

(Signed) J. F. A. McNAIR, *Major, R.A.*,
Colonial Engineer and Comptroller of Convicts, Straits Settlements.

The Hon. the Colonial Secretary,
Straits Settlements.

Appendix (B).

Report by Dr. Little.

The hard labour that usually accompanies the sentence of "penal servitude" ought to be such as will best carry out this with justice to the convict, and hard labour will vary according to circumstances; for that which answers in Portland Prison would not be suitable in Calcutta, nor would the work of the Norfolk Island convict be fitted for the Straits one. The work or labour or punishment of the convict in the Straits, especially in Singapore, ought to have four qualifications.

1stly. It ought to be such as can be carried on inside the prison walls.

2ndly. It ought truly to represent what justice understands by "hard labour," and yet not such as would so distress the convict as to make his sentence heavier than was intended.

3rdly. This labour ought, if possible, to be remunerative; and

4thly. It ought to be of that description that may not compete with free labour.

The first qualification necessary for appropriate convict labour is that it should be able to be carried on efficiently within the convict lines. The most of prison work is so limited as basket-work and the present method of mat-making, that only a small percentage of

convicts can be engaged in it, leaving the greater part without employment, unless they are put to out-door work, which, the Committee know, might be attended with serious consequences, in addition to being opposed to the present idea of prison discipline. The only kind of work I know of, where all, or nearly all the prisoners can find employment, is the making of coir-fibre from cocoanut husks, and the manufacture of the coir into rope, mats, matting, gunny-bags, &c.

Secondly. The manufacture of coir from cocoanut husks would give employment to hundreds of convicts, and is of such a nature as to represent what we understand by hard continuous labour, yet is not unhealthy or physically debilitating. It is one that can be well and effectively superintended by the present staff of officers and warders. It is not a noisy or offensive trade, and cannot disturb any one beyond the walls. It is one where prisoners, though they must be congregated together, can be kept perfectly silent, and it is one where no offensive weapons are required, to the danger of the warders.

In the third place, it will be remunerative, and, conducted with due economy, highly so.

Having been Managing Director of a Coir Company for many years, I am in a position to prove that if coir is made here and manufactured into rope, it will pay well.

Of a certainty the Coir Company with which I have been connected has not been a paying concern, but that has resulted from shipping the coir-fibre to England. Ever since we converted all the coir-fibre into rope, we have kept our expenditure within our receipts.

To make 1 picul of rope that sells, according to the quality of the fibre from 5 to 10 dollars—

	D.	c.
566 husks are required, at 1½ dollars per thousand	0	85
Proportion of wages, amounting to 345 dol. 88 c. a-month	1	62
Proportion of wages for laying up rope, 94 dol. 68 c. per month	0	45
Making into yarn, per picul	1	50
	4	42

This result was taken during the month of July last, when we made from 121,350 husks, 215 piculs of rope; in the other months, when we have made 250 piculs, the cost was reduced from 4·42 to 4·03 dollars; and as the rope sells for 5 dollars and upwards, there is left a small balance in our favour. The Chairman of the Cammittee has a Memorandum of our operations during the last nine months, showing a considerable balance to our credit. This I would reckon as nothing, if the difference of wages had not to be considered. Now the men who make the coir into rope receive at the rate of 5 dollars a month each; the same class of men within the prison walls would only cost 2 dollars a month, if so much. Now, if the late Coir Company could have a credit balance, and pay their coolies 5 dollars a month, what must it not be, when the same class of men can be got under prison discipline for 2 dollars. Further, 27 men at the Coir Factory were engaged in making the coir, and that number included two firemen for the engine, and these men turned out 250 piculs of clean coir in a month. Under the present prison discipline one man is expected to make 1½ catties a day of clean coir, or, reckoning 25 working days in the month, 37½ catties, multiplied by 27, the number of men employed at the Coir Factory, makes 100·2½ catties, or a trifle more than 10 piculs and 2½ catties, while at the Factory 250 piculs are turned out, or 25 times as much.

These facts will, I think, convince the Committee that if coir is made by machinery, it must be a most paying employment.

Last and fourthly, it does not interfere with free labour, as washing on a large scale by machinery, making of clothes, &c., &c. In short, if the labour of convicts was confined to the making of coir by machinery, and that into rope, mats, and matting, the convicts would have an occupation that would keep them within the prison walls, carry out the ends of justice, be neither injurious nor oppressive to them, could easily be superintended, would not interfere with free labour, and would be eminently remunerative.

(Signed) R. LITTLE.

Appendix (C).

C. Owen, Esq., to the Colonial Secretary.

Sir, *Court of Requests, Singapore, June* 15, 1871.

I have the honour to acknowledge the receipt of your circular letter of the 12th instant requesting that I will favour you at once with my views upon the matters mentioned in it.

The only matter referred to in your letter as to which I feel qualified to give an opinion is that connected with the duty of a Visiting Justice to hear charges against prisoners for breaches of discipline. These charges are for the most part of a very trifling nature, such for instance, as breaking cups, refusing to work, smoking opium, and so forth, and might, in my opinion, be very well disposed of, as in England, by the Keeper of the Prison. At present this officer has no power in such cases, and, as a consequence, his moral hold over the prisoners is slight. When I visited the Gaol last month, the Keeper, Mr. Boyd, complained to me that under the present system the prisoners did not "care for him at all." For more serious offences, such for instance, as striking prison officers, I think a severe punishment should be awarded, and that these cases should, as at present, be inquired into by the Visiting Justices.

An alteration such as I have pointed out, besides increasing the authority of the Gaoler, would enable the Justices to devote adequate time to their more legitimate work, such as a thorough examination of the gaols, inquiry into the conduct of the prison officers, and satisfying themselves, from time to time, as to the manner in which the prison system is working.

I have, &c.
(Signed) C. C. OWEN, *Senior Magistrate.*

Report by Captain Innes, R.E.

Office of Colonial Engineer and Comptroller of Convicts,
Sir, *Straits Settlements, Singapore, May* 14, 1872.

With a view to carrying out the recommendations of the Committee on Prison Discipline who reported in the beginning of the present year, I beg to submit the following suggestions for the approval of his Excellency the Governor; they are naturally divided into modifications of rules and discipline, and the alterations in the existing staff and structures required to carry them out.

I see that the Committee hint at the probability of the present Sheriff's Gaol being abolished. I find, however, that the present criminal prison will barely admit of sufficient expansion, so far as structural alterations are concerned, to accommodate the probable number of convicted criminals, and I have therefore proceeded on the assumption that I have only to provide for men undergoing a sentence of imprisonment with hard labour, and that those who are simply detained in safe-keeping will remain with the Sheriff.

As regards the Transmarine convicts, I am given to understand that the Government do not see their way to removing those of them who require to be kept in any kind of custody until they are finally sent away next year; it is, however, a question whether second and third class men of good character might not be granted tickets-of-leave somewhat in advance of the regular time. The fourth and fifth class men would be placed in the lower stage, provided for under the new rules, the former for three or four, and the latter for six months; any third class men left in would be considered, as now, a class apart, and be treated under the existing Transmarine rules.

The bringing up of the long sentence local prisoners from Penang and Malacca must, I think, be deferred for the present until the Transmarines go, and the new arrangements are in working order.

Although not strictly speaking within my province, I may, perhaps, be permitted to suggest that an Ordinance, somewhat similar to the "Habitual Criminals' Act" recently passed in England, will be found a necesssary corollary of the proposed prison reform.

As regards discipline, I have thought it best to submit a complete revised set of rules,* certain portions of these will require an amendment to the Prisons Ordinance of 1868 before they can be lawfully put in action, and a memorandum of the amendment required is also given (Appendix D). I have not included in these anything bearing on the constitution of the Board of Visiting Justices, although the Committee mention this as a point needing amendment, because I do not quite gather what their intentions are concerning it. The

* Not printed.

rules now submitted have been compiled principally from the Ceylon Prison Code (the diet classification are principally from this source), and from the model set in the Colonial Office Digest and Summary of 1867, with the modifications required by local circumstances. The chief exception, viz., the power of ordering corporal punishment given to the Chief Officer in certain cases is in accordance with the views of the Committee, and is believed to be really necessary. With the restrictions provided it will no doubt work safely, indeed, a much greater power of this kind has been and now is exercised over the Transmarine convicts without there ever, as far as I can learn, having been any complaint of its abuse.

Having in view the increased stringency of the proposed discipline and the approaching removal of the present convict petty officers with other Transmarine prisoners, it is necessary to commence the formation of a sufficient paid prison staff. I annex a tabular statement (Appendix E), showing the numbers and description which seem to me to be necessary. This is somewhat in excess of that recommended by the Committee, but I do not see my way to reduce it lower at present, and it is much smaller than the present staff, a list of which is also given. I beg to suggest that the engagement of warders on probation be commenced so soon as His Excellency approves provisionally of a fixed establishment. I shall be prepared to submit about twenty names of men who have been employed and done well as convict petty officers. We might get a few recommended by the Inspector-General of Police, but I am particularly anxious to get some trustworthy Chinese, it might be possible to get some men from the Hongkong police if his Excellency authorised inquiry to be made. All warders should be uniformed and armed, as recommended by the Committee, save that I should prefer to give them a pistol in place of the rifle carried by the police.

I do not see my way to carrying out the Committee's proposal for having the greater part of the prison staff consist of police constables changed at short intervals, and have only proposed adopting it for mere sentries; it might, perhaps, be carried farther, so as to include all those (to the number of twenty) described as guards, whose principal duty would be night-watching, without disadvantage, but it would be impossible ever to create an efficient staff if the warders proper were not permanent and looking for advancement within the prison.

As regards the more urgent structural alterations, I have prepared a schedule and approximate estimate, amounting to 7,677 dols. (see Appendix F) of those which I should propose to carry out at once. They are only what is necessary for commencing the really penal discipline so far as shot-drill for all, and separate working cells for one-half of the lower stage prisoners, and for increased security and the provision of accommodation on the premises for additional European warders. The last item might, perhaps, have been postponed till next year, but it falls in naturally with certain alterations required for better security at the main entrance, which should not, I think, be put off. They consist in the provision of an inner gate and the removal of the office, Justices' and gatekeepers' rooms to the space between the inner and outer gates, so as to avoid introducing everyone that calls at once into the body of the prison.

As regards permanent arrangements, and provisions for the introduction of the separate system, I should point out that the present site and buildings will not admit of the provision of separate accommodation for the full number of prisoners named by the Committee, viz., 600, including about 300 in the lower, 150 in the middle, and 150 in the upper stages, without making a clean sweep and commencing *de novo*, in which case it is a great question whether it would not be better to go to some other site where there would be more elbow-room available.

I understand, however, that the Government are not prepared to start a new establishment at present, and have therefore only considered what can best be done with what now in our hands. I find that by dividing and adding a storey to each of the long Transmarine wards, pulling down and rebuilding the refractory ward, and building two large new wards, one on the site of that now occupied by the Europeans, which might, perhaps, be incorporated in it, the other (marked F on the plan) on a site now partly without the Goal, which it is proposed to inclose within the walls, separate accommodation could be provided for upwards of half the whole number of prisoners, whilst sufficient associated accommodation would still be left for the remainder. By this course, prisoners of the lower or penal stage, and all the Europeans, might be separated in the first instance, and, if the number of convictions were largely diminished by the increased severity of punishment, the division of the remaining wards might eventually provide sufficient separate accommodation for all, if not, prisoners who had reached the upper stage, would hereafter have to be provided for elsewhere before the separate system could be fully carried out. I annex a Statement (Appendix G) showing both the number of separate cells which would be provided, as above, supposing the total number of prisoners to be 600, and the greatest number of separate cells attainable by the conversion of the whole of the existing buildings;

also a sketch plan on which the whole of the suggested changes are roughly indicated. It will be seen that they include the removal of a number of small buildings and cross walls, and the concentration of the stores, &c., in a convenient yard, and the pulling down and rebuilding of one warder's quarters to make room for the new ward. Should they be approved by his Excellency, proper plans and estimates should be prepared and a vote taken for commencing work next year (1873).

I have, &c.
(Signed) W. INNES, *Captain, R.E.,*
Acting Colonial Engineer and Comptroller of Convicts,
Straits Settlements.

The Hon. the Colonial Secretary,
Straits Settlements.

Appendix (D).

Changes required in Prison Ordinance for carrying out Recommendation of Committee on Prison Discipline.

Sections 2, 16, 17, and 18 to be repealed, and the annexed substituted for them :—

2. Prisons for the confinement of persons sentenced for criminal offences and for debt and on civil process shall be under the control of an Inspector appointed by the Governor, with such and so many gaolers and subordinate officers as may be deemed necessary for their safe custody. The gaoler of any prison in which debtors may be confined shall give security to the Sheriff for their safe custody to such amount as may be determined by agreement, or in default of agreement, as may be settled by the Governor.

Gaoler's journal to be kept.

17. The gaoler shall keep a book to be called the "Gaoler's Journal," in which shall be entered all complaints made by or against any prisoner, all offences committed by, and punishments ordered or inflicted on, any prisoner, with a report of all occurrences of an unusual or important nature which may happen in, or in connection with, the gaol. He shall submit this book to the inspection of the Visiting Justices in the same manner as the Visitor's Book.

Use of irons, restrictions on.

17. No prisoner shall be put in irons (other than such as may be prescribed for his class in the prison rules) or under any other mechanical restraint, except in case of urgent necessity; and the particulars of every case shall be forthwith entered in the gaoler's journal, and notice forthwith given thereof to the Inspector of Prisons or to one of the Visiting Justices; and no prisoner shall be kept in irons (other than those prescribed for his class) or under mechanical restraint for more than twenty-four hours without an order in writing from the Inspector of Prisons or a Visiting Justice, specifying the cause thereof, and the time during which the prisoner is to be kept in irons or under mechanical restraint.

Punishment for breaches of discipline.

18. The punishment for breaches of order and discipline which may be inflicted under the rules and regulations provided for by Section 14, may be imprisonment in a solitary cell for any period not exceeding thirty days at one time, or ninety days in any one year, and with periods between any two terms of solitary confinement of not shorter duration than such terms, and for a second offence, or in the case of prisoners under sentence of hard labour to corporal punishment not exceeding thirty stripes with a rattan. Provided that no sentence of corporal punishment shall be inflicted except in the presence of a surgeon, who shall previously certify that the prisoner is in a fit state to receive the same.

Appendix (E).

Prison Establishments proposed.

		Dollars.
1	Chief Officer at 1,500 dols.	1,500
34	European Warders at 540 dols.	2,160
	Ditto, ditto, at 420 dols.	1,260
1	Matron at 360 dols...	360
3	Native Warders at 100 dols.	100
36	Ditto at 90 dols.	3,240
20	Native Guards at 78 dols.	1,560
1	Clerk and Interpreter at 480 dols.	480
1	Assistant ditto at 240 dols.	240
1	Forman of Works at 600 dols.	600
	Total	11,500

DETAIL OF DUTIES, &c.

Nature of Charge or Duty.	European Warders.	Female Warders.	Native Head Warders.	Native Warders.	Native Guards.	Police.	Clerks.	Foremen.
40 to 50 Europeans ..	3	..	..	..	..	..	2	1
5 to 10 females	..	1	..	..	..	..		
250 Lower grade natives ..	2	..	1	20	..	..		
150 Middle ditto	1	..	1	8	..	10		
150 Upper ditto	1	..	1	8	..	..		
10 Night sentries (nine wards and hospital).. ..	..	..	..	..	20	..		
3 Night and day sentries ..	..	..	..	..	..	9		
Total proposed ..	7	1	3	36	20	19	2	1
Total actually now employed ..	7	1	3	114		11	2	1

Note.—The seven Europeans employed at present include two in excess of the regular establishment, whose employment has been specially authorized during the present year. The employment of an eighth was also authorized, but he was not found suitable, and was discharged at the end of his probation.

APPENDIX (F).

ESTIMATE of the Expense necessary to be incurred for carrying out certain Structural Alterations to the Convict Gaol, Singapore.

Plan or Description.	Rate.	Labour.	Materials to be Purchased.	Materials to be issued from Stores.	Portion of Work to be performed by Contract.	Total.
	$ c.	$ c.			$ c.	$ c.
Erecting 4 sheds, 250′ 0″ × 22′ 0″ × 6′ 6″ high, open sides, posts and roofing timber of bintangore round rollers, covered with best single attaps and good holding-down net work at per each	341 68	..	..	..	1,366 72	
Ditto, ditto, 1 shed 120′ 0″ × 24′ 0″ × 6′ 6″ high	..	..	..	..	185 07	
100 shot stools, at	0 50	..	..	..	50 00	
150 blocks and mallets, for beating coir, at	1 50	..	..	..	225 00	
Providing 60 separate work cells, as per Sketch No. 2, in arcade behind large local ward	..	..	..	..	776 65	
Ditto, ditto, in range of godowns along back wall of work-yard, including breaking out a doorway through every bay of front wall, and removing all unnecessary partitions	..	..	..	..	711 40	
Converting open end of engine-shed into godowns, to replace the foregoing	..	..	..	..	212 56	
Providing 50 pestles and mortars (wooden) for husking rice, at ..	1 00	..	..	..	50 00	
Cutting up European work-shed into 24 separate work-cells, as per Sketch No. 3; 2,164 cubic feet brickwork, at	0 14	..	..	..	302 96	
Providing store accommodation in angle near rattan shed, and to replace that taken away to make room for the above	..	..	..	..	235 36	
Providing new justice room and clerk's room, with quarters for three single warders, over at main guard	..	..	..	..	1,208 69	

Plan or Description.	Rate.	Labour.	Materials to be Purchased.	Materials to be issued from Stores.	Portion of Work to be performed by Contract.	Total.
	$ c.	$ c.			$ c.	$ c.
Providing an inner gate and building up that next the work shed, *vide* Sketch No. 4	..	..	..	..	284 88	
Fitting hospital windows with iron bars	..	..	..	..	280 37	
Providing night lanterns at hospital .	..	..	..	..	75 95	
Dividing Peons' guard-room at hospital, to furnish dead-house and separate ward	..	..	..	..	47 20	
Removing verandah against outer wall in hospital enclosure	..	..	..	..	61 68	
Removing building against outer enclosure in yard of female ward, and rebuilding bath, lattrine, and cook-house in inner angle of yard ..	..	..	..	..	218 99	
Raising and rebuilding enclosure wall marked A B and C D in plan, and raising the wall at back of the present gaol office	..	..	..	..	1,158 43	
Conversion of present gaol office into quarters for two or three warders, including repair of roof, now full of white ants	..	..	..	..	300 00	
Providing 30 Syriah cots, 7′ 0″ × 2′ 8″ × 2′ 0″ high, at per each ..	3 60	..	..	..	108 00	
						7,859 91
Deduct value of old materials, 8,483 cubic feet brickwork, at . ..	0 04	..	..	..	339 32	
2,280 square feet tile roofing ..	0 06	..	..	..	136 80	
Deduct convict labour, 8,483 cubic feet taking down brickwork, cleaning bricks, &c. at	0 03	..	..	..	254 49	
2,280 square feet taking off tiles and stacking, at per square	0 40	..	..	..	9 12	
320 blacksmiths, at	0 20	64 00	..	..	..	
320 coolies, at	0 09	28 80	..	..	..	
240 carpenters, at	0 20	48 00	..	..	..	
	..	140 80	..	..	739 73	880 53
						6,979 38
Add contingencies, at 10 per cent. ..	..	..	..	..	..	697 93
Total cash required ..	..	..	..	..	..	7,677 31

(Signed) W. INNES, *Captain, R.E.*,
Acting Colonial Engineer and Comptroller of Convicts, Straits Settlements.

Singapore, May 14, 1872.

Appendix (G).

I.—Detail of Accommodation for 600 Prisoners provided by proposed Alterations.

Position in Prison.	Accommodation.	
	Separate.	Associated.
New ward on site of that now occupied by Europeans ..	100	..
Ditto, on site of refractory ward	50	..
Ditto, marked F on plan	100	..
Two long transmarine wards	168	..
Female ward	6	..
Two verandah wards	..	30
Police and sessions case wards	..	150
Total	424	180

II.—Detail of greatest number of Separate Cells which can be provided by adaptation of present Prison.

New ward on site of that now occupied by Europeans	100
,, on site of refractory ward	50
,, marked F on plan	100
Two long transmarine wards	168
Female ward	6
Verandah wards and police and sessions case wards	92
Total	516

The Earl of Kimberley to Sir H. Ord.

Sir, *Downing Street, March* 4, 1872.

I transmit to you a copy of a Report from Mr. John C. Hall, Acting British Vice-Consul at Yeddo, narrating the proceedings of a Japanese Commission which recently visited Hongkong and Singapore, with a view to acquaint themselves with the systems of prison discipline there pursued.

The tenor of Mr. Hall's Report seems to indicate that the discipline of the Straits Settlements Prisons is now much in the same state as when it formed the subject of correspondence between yourself and my predecessors in the years 1868 and 1869. Lord Granville in his despatch of December, 1868, abstained from directing any immediate changes, but I am of opinion that the statements contained in Mr. Hall's letter deserve your early and serious consideration.

Although the discipline enforced in the case of the Marine Convicts from India is admitted to be defective, the approaching removal of the whole Indian Convict Establishment renders it unnecessary for me to enter into that subject.

But the discipline applicable to Colonial offenders sentenced to simple imprisonment within the Colony appears to me to be no less defective. I am of opinion that these prisoners should be subjected to hard labour in the same manner as prisoners undergoing penal servitude within the Colony during the earlier stages of their punishment, and for both classes of prisoners the separate system should be introduced, which I regard as indispensable to sound prison discipline.

It is possible that the removal of the Indian convicts may leave buildings at your disposal capable of adoption to this system, but I should be glad to learn what measures you would propose for effecting this reform.

* * * * *

The motives which led Lord Granville in his despatch of December, 1868, to dispense with any immediate change, will cease to operate when the convicts from India are no longer in question, and, as their transfer will take place very shortly, no time should be lost in making whatever preparations may be necessary for effecting a thorough reform.

I have, &c.

Governor Sir H. St. George Ord, C.B., &c. &c. &c.

(Signed) KIMBERLEY.

Mr. Hall to Mr. Adams.

Sir, *British Consulate, Hiojo, October* 20, 1871.

I HAVE the honour to recount briefly the proceedings of the Commission of Inquiry into the English system of prison management which was recently appointed by the Japanese Government to inspect and report on the prisons of Hong Kong and Singapore.

The Commissioners were O'Hara, Governor of Yeddo Prison, and Amano and Komhe, Officers of the Criminal Board. In fulfilment of a promise previously made to the Government by Sir H. Parkes, I accompanied them in the capacity of Interpreter.

We left Yokohama by the Peninsular and Oriental Mail Steamer on the 25th of July, and arrived in Hong Kong on the evening of the 1st August. . . . .

On the 18th August, we embarked for Singapore, which we reached on the 26th. In the afternoon we called at Government House, and presented our letters of introduction to Colonel Anson, who received us courteously, and promised to afford us every facility for the prosecution of our mission. Mr. Birch, the Colonial Secretary, and

Major McNair, the Colonial Engineer, were both absent at Penang, but we had the pleasure of meeting them some days afterwards, when the former kindly placed the Government steam-launch at our disposal for a trip round the island, and the latter gave us some useful information regarding the employment of convicts on public works.

Mr. William Boyd, the Acting Superintendent of Convicts, kindly rendered us similar assistance to that which we had received at Hong Kong from Mr. Douglas, repeatedly conducting us through every department of the prison, and explaining to us the details of its management.

The difference between the prison systems of Hong Kong and Singapore is very great. In the former, now that the large prison on Stone-cutter's Island is no longer used, a single establishment suffices for all the purposes for which incarceration is required, being at once a lock-up, a house of correction, a convict prison, and a debtors' prison, each department being kept distinct in its arrangements and working; the separate system is efficiently carried out; the warders are lawful men; and the prisoners are treated with a rigour which, though far from excessive, must be quite irksome enough to make them wish for release. In Singapore, on the contrary, there are three, or rather four separate places of confinement, namely, the Police Lock-up, the Sheriff's Gaol for debtors and prisoners awaiting trial and execution of sentence, the Local House of Correction, and the Transmarine Convicts' Prison, the two latter being within the same inclosure, but in working kept apart as far as is practicable; the separate system is not even attempted; the warders are promoted convicts, and the Transmarine convicts are treated with an indulgence which, if extended to the local criminals, would amount to a premium upon crime. Recommitments for larceny at Singapore are very numerous, and have been increasing so fast that of late the punishment of flogging has been resorted to for this offence. Besides the promotion of well-behaved convicts to be petty officers in the gaol, there is also an indulgent ticket-of-leave system, and nearly 300 of the older convicts are employed as servants and messengers in the various public offices and institutions. The Sheriff's Gaol is by far the best, both as regards construction and management, of the Singapore prisons. The lock-up at the Central Police Station was, when we visited it, filled with a motley crowd of various nationalities and ages, and the stench was overpowering. We inquired why some of them, at least, were not removed to the Sheriff's Gaol which was nearly empty, but we were told that that establishment was about soon to be given up.

We gathered several useful hints and suggestions, especially as regards the employments for convict labour, from our inspection of the Singapore Prison, but in nearly all essential features it was justly deemed by the Commissioners to be inferior to the Hong Kong Prison as a model for Japan.

A week proved quite sufficient for the completion of our work in Singapore, but we had to wait for ten days more for the arrival of the Mail for Hong Kong. This interval we employed in visiting the public institutions and places of interest in the neighbourhood, and also in acquiring from various text books, which I had brought with me, a knowledge, necessarily very imperfect, of English criminal procedure.

* * * * *

After an unusually long and disagreeable passage, we arrived in Yokohama on the 1st instant, after an absence of barely nine weeks.

It would be simply impossible for me to speak in too high terms of the powers of observation, industry, and intelligence displayed throughout by the Commissioners in the fulfilment of their task; and I feel assured that, if the Government turns to proper account the information and experience acquired by them during this short trip, they are competent to effect a vast and much-needed change in the prison system of Japan.

I have, &c.

F. O. Adams, Esq., &c. &c. &c.

(Signed) JOHN C. HALL.

Papers laid before the Legislative Council by command of his Excellency the Governor.
June 13, 1872.

Memorandum by his Excellency to Governor on the proposed changes in the Management and Discipline of the Prisons of the Colony.

AFTER perusing the papers which have been laid before you I think the Council cannot fail to have come to the conclusion that the time has now arrived when such a change should be made in our system of prison management and discipline as will bring them more into conformity with those which wide experience at home and in other parts of the world has shown to be indispensable to the suppression of crime.

To this conclusion, as the Council is aware, I have been long since brought, and with the assistance which I feel no doubt they will grant me, I am prepared to take immediate steps for introducing the requisite reform.

To carry this out in its integrity I propose to the Council the following arrangements:—

The control and custody of all prisoners of every kind and class shall be withdrawn from the Public Works Department and the Sheriffs, and shall be vested in a superior officer, to be called the "Superintendent of Prisons," assisted by as many gaolers as may be necessary.

A difficulty which it may be supposed would be thus created in respect to debtor may be got over, as in Ceylon, by giving to the gaolers certain fees, in return for which they would be answerable for the safe custody of the debtors. The abolition of imprisonment for debt would also reduce this difficulty to a minimum.

At Singapore there should be established a general prison, in which the system of penal discipline enforced should be, so far as local circumstances will admit, analogous to that which prevails at home. To this prison, when there is space available (which it may be expected will, after a short time, be usually the case), there shall be sent all long-sentenced prisoners from the other Settlements to undergo their term of punishment. The Colonial Gaol would also have to be retained as a place of confinement for debtors and prisoners awaiting trial, and it would probably be found convenient to make use of it for the incarceration of women and a certain class of European criminals.

The same system of penal discipline would be introduced into the gaols at Penang and at Malacca. It is doubtful whether at the former place there is space in either of the prison establishments to accommodate all classes of prisoners. If this be found impracticable, both existing establishments must be maintained. At Malacca there will be no difficulty in adapting either of the present prisons for the confinement of all classes of criminals.

The Report of the Acting Colonial Engineer shows how and at what cost a commencement may be made in the introduction of real "penal discipline" by effecting certain alterations in the convict lines at Singapore, which would enable it to be applied to the whole class of "lower stage prisoners," and would at the same time provide for working one-half that number in separation. More than this I do not think it would be prudent to undertake at present; but this, and the provision of such a number of free warders and guards as are necessary for the security of the prisons and the efficient working of the new system of discipline, I submit should be at once sanctioned, leaving provision to be made in the next and succeeding years for the completion of the necessary works at Singapore and the other Settlements.

Relying on your concurrence in these suggestions, I propose that a vote shall be taken for the cost of the necessary structural alterations, say 8,000 dollars, and that the following revised scale of establishment be approved for the Singapore Gaol:—

PROPOSED revised Scale of Establishment of Prison Officers for Singapore Gaol.

Officer.	Commencing Rate of Pay.	Total.
	Dols.	Dols.
1 Chief Warder, at 1,200 dols., rising to 1,500 dols. per annum ..	1,200	1,200
7 Warders, at 360 dols to 600 dols. per annum	450	3,150
1 Matron, at 240 dols. to 360 dols. per annum	240	240
3 Head Warders, natives, at 120 dols. to 240 dols. per annum ..	160	480
36 Warders, natives, at 84 dols. to 108 dols. per annum	96	3,456
20 Guards, at 84 dols. to 96 dols. per annum	84	1,680
1 Clerk and Interpreter, at 360 dols. to 480 dols. per annum ..	360	360
1 Assistant ditto, at 240 dols. to 360 dols. per annum	240	240
1 Foreman of Artificers, at 600 dols. per annum	600	600
Total	..	11,406

SAVING EFFECTED ON THE PRESENT ESTABLISHMENT.

	Dols.
1 Chief Warder	938
2 Warders, at 480 dols.	960
4 Ditto, at 360 dols.	1,440
1 Ditto, at 272 dols.	272
1 Interpreter, at 163 dols.	163
1 Foreman of Works, at 600 dols.	600
11 Police, say at 120 dols...	1.320
Total	5,693

It is difficult to state with accuracy what is the actual cost to the Colony of the 118 convict warders now employed in the prison, but the amount saved to Government by their discontinuance, in addition to the 5,693 dollars given above, will be something considerable.

(Signed) H. ST. GEORGE ORD.

Government House, June 13, 1872.

Legislative Council.—Singapore, June 13, 1872.

Present:

His Excellency the Governor.

His Honour the Chief Justice.
The Honourable the Officer commanding Her Majesty's Troops.
The Honourable the Colonial Secretary.
The Honourable the Attorney-General.
The Honourable the Treasurer.
The Honourable the Acting Colonial Engineer.
The Honourable J. J. Greenshields.
The Honourable R. Little, M.D.
The Honourable T. Shelford.

The Colonial Secretary.—I am directed by the Governor to lay upon the table of Council the following papers:—

"A copy of a despatch from the Secretary of State for the Colonies, on the subject of Prison Discipline."

"A Memorandum of his Excellency the Governor on the proposed changes in the management and discipline of the Prisons of the Colony."

The Governor.—Gentlemen, I stated to you, in the speech which I made at the opening of the Session, that the Secretary of State had long been expressing a very strong and decided opinion with regard to the condition of our prisons, and that, for certain reasons, it had not been found convenient hitherto to bring the subject before you, but that I proposed now to do so. I laid before you certain papers, including the Report of a Commission which held a very minute investigation into the state of our prisons here, with recommendations for their management. Among the papers were very valuable suggestions by some of the gentlemen of the Settlement, officials and others, on the subject; and lastly, I laid before you a Report by the Colonial Engineer, in which he suggested in what way a change

could be made by introducing that severer form of discipline and mode of management which it appears necessary to adopt in some shape or form if we are to bring our prisons into the state or condition which it is desirable they should be. I have laid upon the table to-day a despatch which happened to be omitted from that correspondence, and which bears upon the question of discipline, upon which everything hinges; and I have also laid upon the table a Memorandum as to these proposed changes. The Memorandum embodies my views as to what we should now do. I consider that there should be at Singapore one prison in which we should carry out such discipline as the circumstances of the Settlement will allow. I mean the system which is recognized by all authorities on the subject of prison discipline as absolutely necessary for the suppression of crime. I propose that at each of the other Settlements there should be prisons in which the system should be carried out as thoroughly as possible, but that in the case of long-sentence prisoners they should be brought down here. Probably we should have better facility for managing it here, and the removal would be attended with very little difficulty or expense. I propose that the prisons should be taken from the Public Works Department, and that they should be under the charge of one superior officer, who should be resident here, and that the other gaols should have gaolers of a different social position—men somewhat of the stamp we have got now. The approaching withdrawal of the transmarine convicts, of course, offers a very good opportunity for carrying out this system, as it gives us space, and you will gather from the Report of the Colonial Engineer that it will be quite possible to commence the system at once by effecting certain alterations in the prison at Singapore, in which he could put the lowest-stage men under separation, and also introduce and maintain the improved system of discipline. He has given an estimate of the cost of this conversion, which you will see is about 8,000 dollars. He has also given a list of the establishment which he thinks necessary for carrying out the supervision of the prison here, and also the cost of it. I believe myself that, with the slight modifications I have suggested in the Memorandum I have laid before you, that scale is a reasonable and proper one, and that if we are to carry out such a prison system as I have spoken of, and as is insisted upon by the Secretary of State, and by all authorities throughout the world, that we cannot commence it with a less establishment. I trust that the papers laid before you will have convinced you of the immediate necessity of carrying it out, and that at our next meeting you will be ready to consider it, and I need hardly say, to assist me in giving effect to it.

Legislative Council.—Singapore, June 27, 1872.

Present:

His Excellency the Governor.

His Honour the Chief Justice.
The Honourable the Colonial Secretary.
The Honourable the Attorney-General.
The Honourable the Treasurer.
The Honourable H. A. K. Whampoa.
The Honourable J. J. Greenshields
The Honourable R. Little, M.D.
The Honourable T. Shelford.

The Governor.—Gentlemen, the next order of the day is the consideration of the Report of the Commission on Prison Discipline; and assuming, as I do, that every member has carefully read this Report, I do not think it necessary to trouble you with any observations at length upon the matter. I would just summarize very shortly the facts of the case. Our prisons—I am speaking now, of course, of the prisons in which our local prisoners are confined—have for some time past avowedly been in an unsatisfactory condition. It is perhaps hardly necessary or worth while to enter into the consideration of the causes which may have led to that—to consider how far the influence of that system of prison discipline, which the maintenance of the Indian transmarine convict establishment amongst us necessitated, has prevailed to produce the state of affairs which exists amongst our own local prisoners. There is no doubt that it has been largely influenced by the transmarine system; and for that, as you know, no one here is responsible: it was an act of the Indian Government; and whether under the old Indian Government or that of the Colonies, we have been compelled to continue the arrangement which we found in force. That our own system of discipline is not what it ought to be

is established by the experience of every gentleman here who has acted as a Visiting Justice, as well as by the correspondence which has passed on the subject, and the mode in which a proper system of discipline should be maintained is also clearly laid down in this correspondence—in the Reports of Commissions held from time to time in England and the Colonies—supported by the opinions of the first authorities of the day on the subject,—and by the Report of the Commission appointed here to inquire into it. The Report of that Committee—concurring, as I do, in the principles it enunciates—I laid before the Acting Colonial Engineer, and instructed him that I was not prepared to carry it out fully at once as we had neither place for separate confinement nor the accommodation which was necessary for the introduction of the new system of prison discipline for all the local prisoners in our gaol. But I told him I was very desirous of making a commencement of the system, and I requested him to consider how far we might make a beginning in Singapore, supposing the transmarine convicts were removed, or reduced to the lowest possible number, and how far he could modify the buildings so as to introduce amongst a considerable number separation and a penal discipline in the earliest stages, that being the basis of the system. This Report, together with an estimate of the expense of carrying it out, is before you, and also a statement of the extent to which he considers the establishment of prison officers should be increased, to enable the new system to be properly dealt with. I myself have slightly revised that establishment, and have put down what I believe is actually necessary in order to give effect to this system, and I now submit for your consideration the expediency of authorizing the alterations necessary in the prison at Singapore to allow of the introduction of this system of discipline, and also an alteration in the establishment—an alteration which consists, as you will see, in providing free warders and watchmen in the place of the convict warders who are now almost exclusively employed in looking after their fellow prisoners. I submit to you the expediency of appropriating money for the two purposes suggested.

Mr. Shelford.—Sir, I will not venture to detain the Council more than a few minutes upon this important question, because I am bound to confess that until the other day my personal acquaintance with the prison administration was simply *nil*. At a recent visit to the prison here, except in the refractory ward and separate cells, I found the prisoners lazily—even drowsily—engaged, working in association, talking together, and even in some cases laughing. They are in association at night, they are abundantly fed; their lodgings are in excellent order; they are well attended to in hospital whenever sick; and, what the native appreciates more than almost anything else, can sleep 11½ hours in the 24. That explains the reason why the prisons are always full, and why there are so many reconvictions as we here of, some having been twenty or thirty times convicted. There was brought to my notice a case of a Chinaman who stole a baju; he was a miserable-looking wretch, who, I have no doubt, stole it for the benefit of having a good roof over his head and good food. In fact, except in the refractory ward and cells, the accommodation is so comfortable that as I came out and saw "Convict Gaol" over the gate, it occurred to me that a more appropriate inscription would be "Charitable Institution for the Wicked," or perhaps "House of Refuge for the Destitute." A similar laxity, too, seems to prevail in Penang, if one may judge by a letter intercepted from a native convict to his friends in Ceylon, which, with the permission of the Council, I will read.

The Governor.—That letter was from a transmarine convict, and it is with the local prisoners only that we have now to do.

Mr. Shelford.—I was not aware that he was a transmarine convict. Well, when I first perused the Report of the Committee that sat last year, it seemed to me that too much stress was laid upon the fact that penal labour must be of an unproductive kind. In the case of an European, no doubt, the degradation, and therefore the severity, of punishment is enhanced by the knowledge of the work being of no good either to himself or to his fellow-creatures; but in the case of a native, with whom we have mainly to deal, whether from the apathy of his disposition or the dulness of his nature, he has not the capacity of feeling any regret at his penal labours being useless. On that point I agree with Major McNair, in his Report addressed to your Excellency on the 1st January, 1871, that, whether in the lower stage or the later period of their sentences, the labour of prisoners should be remunerative. The honourable gentleman opposite (Dr. Little), in a report which he was good enough to give to the Committee, says this labour ought, if possible, to be remunerative; and so impressed is he with this idea, that he proceeds to advocate the making of coir by machinery in the gaol.

However, after reading over the Report of the Ceylon Committee, and such others as I was able to get hold of, in which much stress is given to the greater deterrent effect of unproductive over industrial labour, it would be absurd in me to present my crude opinion against the experience show in those reports; but if having regard to the purpose of

punishment,—not only to punish a man for his crime, but to render that punishment so severe as to deter him from a repetition of it, and send him out of the prison, if possible, a better man than when he entered it,—if, I say, having regard to these points, it would be possible to modify the term of penal treatment so as to make it more productive, it would be better for the Colony, which is going to lose its transmarine convicts. The period during which it is necessary to inflict this penal labour might perhaps be shortened. In the Gold Coast I see that three months are considered sufficient. Now, if that is long enough to bring the swarthy negro into form, it should certainly be so for the Chinese and other races here, which are inferior in physique to the African.

With regard to the separate system, I understood from the Superintendent that the very little experience he has had of it in our gaol is that it has such effect on the prisoners that they prefer corporal punishment to it. The efficacy of cutting off tails is proved by the fact that since the re-introduction of that system, on the 1st of May, I think, the numbers show a falling off in the police cases. I might say a good deal more on the subject, but I have said enough to show that the prison system is defective, and I think that the Government is doing right in adopting penal discipline as it obtains in other colonies.

The Colonial Secretary.—Sir, as it appears from the speech of the honourable member on my right that he has no objection to improving the present prison system, it is hardly necessary for me to say much upon that subject. That improvement is loudly called for is shown by the Report laid upon the table. I should wish only to notice a point in that Report which was differed from by two of the members of the Commission—the question whether prison labour should be only of a remunerative nature. The proposal of the Committee has been to impose shot-drill, or some other penal labour, for only a portion, and not for the whole time, of the sentence. Now, I am able to speak, more than any other gentleman at this table, perhaps, of the effect of that sort of penal labour upon all Eastern people. It was introduced in Ceylon in 1867, and I have been in charge there of the largest penal works, on the saltpan, and though the labour which I could give them there—that of collecting salt and carrying it in the hot sun—was the hardest possible description, yet they had shot-drill every morning; they were all under long sentences, and the effect of that shot-drill was remarkable. The natives feared the shot-drill, and certainly it had much more effect upon them, combined with penal diet, than any other labour. It is about the only style of rigorous penal labour we can adopt without very great expense. We have not the means or appliances for introducing the tread-wheel, and we could not make it useful if we had. Shot-drill is the only rigorous penal labour we can impose, and it would be adopted for an hour in the morning, and an hour in the evening. It is the men who are habitually returning to gaol that would be subjected to it—those who go out and, as my honourable friend said very truly, steal small things for the purpose of being let into a house where they are properly fed and clothed; and if, when these men come in, you give them, for the first month, only rice and water, and put them into little sheds where they do not see each other, and make them break stones after an hour of shot-drill, I have no hesitation, from my experience of that system, in saying that you will find in a twelvemonth your cases diminished one-third. In the Circular despatch of the 15th April, 1871, is quoted a remark of Sir Edward Creasy respecting the system, which the Secretary of State mentions with approval. His Lordship says that "In the colony of Ceylon (where the reform of prison discipline has been carried through with conspicuous ability and zeal by a Commission comprising the Chief Justice and other highly qualified public officers) the effect of shot-drill and hard fare was reported, as far back as June, 1868, to be, that a sensible diminution had taken place in the number of habitual criminals; that the fear of shot-drill and penal diet was deterring the ill-disposed generally from crime; and that the Judges had felt themselves justified in greatly diminishing the scale of their sentences." Sir Edward Creasy, in a subsequent letter, says—"Our rules are now being enforced throughout the island. The great features in our system are the shot-drill and penal diet, the classification of long-sentenced prisoners, and the remissibility of part of the sentence by means of the mark system. We are doing what we can to introduce the separate (not the solitary) system. * * * My idea of humanity forbids me to inflict anything like cruelty on a prisoner, but bids me also think of the interests of the honest men upon whom he has lived by plundering." It will, of course, be the desire of the Government to make the labours as remunerative as possible, and no doubt hard labour can be made remunerative. Stone-breaking is one form of labour, and is always wanted for public works, and will pay. Then it must be remembered that prisoners committed for gambling, and breaches of the Excise Ordinance, are not to be placed at this rigorous labour, being committed for non-payment of fines, and these men can be

sent to labour outside, with guards. The long-sentenced men—men sentenced by the Supreme Court for serious offences at all the Settlements—will be brought down here, sentenced probably to four or five years' penal servitude, or to transportation, and perhaps to longer sentences, for serious crimes, and I must say that I think it would be a very dangerous experiment indeed to lessen, or modify in any way, the proposal made by the Committee of six months rigorous penal labour. After six months of good behaviour, they might be placed where their labour would be more remunerative, and might labour without the walls; but for the first six months, as far as the means of the Colony will allow, there should be penal diet and shot-drill, and I am perfectly certain that in a short time the Judge will be able safely to relax the severity of their sentences.

Dr. Little—I would make a very few observations indeed on this subject. The system adopted here, as far as I understood, was one which was commenced with the transmarine convicts, and has been very slightly modified, and I certainly think, from the very long experience we have had of the system, that it has been very excellently conducted. People from Europe, Asia, and America, have said that they considered Singapore to be a wonder in convict discipline—that there were more than two thousand men who governed themselves and looked after themselves, and there was not a soldier to look after them. The punishment is well adapted for them; the place is quiet; there is no insurrection, or riot, or breaking out of prisons, as in India and elsewhere, endangering the lives of good and honest people, and running the risk of being shot down; there is never any conspiracy or breaking out; and therefore I think the system we have got is well adapted for them. But they are going away, and with a new class of convicts we have to revise our system; I would draw attention to one thing: we ought to think not only how to punish our criminals, but how to look after them afterwards. When those men leave the gaol, what must they do?—they must go amongst their former associates, and live by stealing. Unless while in gaol we devise some provision for them when they go out, all the punishment they have received—all the deterrent things, shot-drill, or what else—is of no avail, because they cannot starve. On another question, I think we are going back to a barbarous age when we cut off their tails. I think we might almost as well brand them as thieves. That punishment has been put an end to, and I think the other should also be. When a man has his tail cut off he is disgraced among his countrymen, and therefore that mark of ignominy makes him desperate. If his tail is cut off, his punishment does not stop with his discharge, and I think we have no right to do it. I have no objection to the shot-drill; no doubt it is an excellent thing though I have never seen it in operation. But we can only do what we have means for. I do not think we can carry out the separate system entirely. Some of the worst cases, perhaps, we could keep separate, but not the whole. Regarding the estimates here I perfectly agree, the only thing that I would again mention is that we must do all we possibly can to prevent these men from returning to their former associates after their discharge, which they will and must do if nothing is done to support them.

Mr. Greenshields.—I think, Sir, there is no question that has come before the Council, or that is likely to come before it, on which there is greater unanimity than on the necessity of improvement in our prison system. What the honourable member has said relates to the transmarine system, with which we have nothing to do; it is a local system that we are considering, and everyone who has done the part of a Visiting Justice since the last riots, for instance, must have seen the utter inadequacy of the system as it exists. The honourable member on my right truly described its effect that petty thefts were committed for the sake of being well fed and well cared for; and the proposal of the Colonial Secretary to inflict sharp punishment on these men is a good one. I have no doubt that if the recommendations of the Committee be adopted, and the shot-drill and penal diet introduced, that in the course of three months the prison, instead of being crowded as it is now, will be half empty. We all understand the case very well, we have read the correspondence on the table, and I think we are quite prepared to deal with it.

The Governor.—It is a very late period of our sitting, and I will not detain you, but for one or two observations which I think I ought to make upon what has fallen from some honourable members. I am glad to find that there is such unanimity in the Council on the subject which I have thought it my duty to submit for your consideration, and that you concur so fully with the Government in the necessity of making these changes in the system of prison discipline in force in the Colony. I would remark in reference to what has fallen from an honourable gentleman, that one object of punishment, and that by no means an unimportant one, is not only to deter from crime the individuals who are the subject of punishment, but to deter others from it, and we look upon it that this new system when introdnced will have an extremely deterrent effect upon people

outside as well as those in. Take, for instance, the Klings: I think none shrink from physical suffering more than they do, and when this shot-drill is brought to their notice—of the nature of which, as one honourable member has at times declared himself ignorant, I may just say that it is one of the severest labours that men can be subjected to—and when it comes to be known that it is one of the punishments at the first stage of the sentenee, I anticipate that the knowledge will have not merely a deterrent effect on those natives who are actually subjected to it, but also on others who would otherwise subject themselves to it.

One honourable member says that cutting off the tail is a disgrace, and it is not desirable that a man should leave the prison disgraced. I confess I see no objection to cutting the tail any more than to cutting the hair. This is invariably done to prisoners, especially soldiers at home, and the soldier, when he comes out of prison, is known as a gaol-bird, because he has got no hair on his head. It is true that one great object in this hair cutting is the promotion of cleanliness, but in military prisons it is also certainly introduced as part of the punishment. I do not agree with that view of the case which regards this punishment as a barbarous one, and I should be quite ready to extend it even to Chinamen who were committed for a short period.

I agree with the honourable member as to the expediency of having remunerative labour if possible, but I am quite satisfied that if you want to make your punishment felt it is impossible to have such remunerative labour in the first stages of imprisonment. There is no more severe punishment than tread-wheel and shot-drill, and I hold that it is very desirable that in the earlier stages the prisoner should be subjected to these or similar description of hard labour.

It is no doubt very desirable to get something out of prisoners' labour, but bearing in mind the number of long-sentenced prisoners there will be, I think, you have every assurance that much remunerative labour will be got out of the prison. I may say that I have been much struck with the observations of one honourable member as to the introduction of machinery into the prison for the manufacture of coir, an arrangement which would no doubt be attenped with great advantage to the Colony, though it would involve large attention in the prison and consequent expense.

The Colonial Secretary proposed "that the Council concurs with his Excellency the Governor that the time has arrived when steps should be taken to improve the state of the Colonial Prisons by the introduction of a better system of management and a more rigid discipline, and that it is prepared to vote the funds which may be necessary for commencing this work in the way suggested in the report of the Acting Colonial Engineer on the correspondence relating to prisons, laid before it on the 4th instant."

Mr. Shelford.—I beg to second that; and if your Excellency will allow me, the reason why I proposed three months instead of six months, was that we should be able to have our short-sentenced as well as long-sentenced prisoners, outside the prison as well as in it, at productive labour. There is no reason why they should not, if the warders would make them work, instead of lolling at the side of the road, as they too often do now, keep them from talking among themselves and holding communication with strangers.

The resolution was carried unanimously, as was also the following, which was moved by the Colonial Secretary and seconded by Dr. Little: —

"That the Council agrees with his Excellency the Governor that the establishment of prison officers now employed in the Singapore Gaol is altogether inadequate for carrying out the amended system of management and discipline which it is intended to introduce, and approves of the scale of prison establishment proposed by his Excellency in his Minute of 13th June, 1872."

Legislative Council.—Singapore, July 4, 1872.

Present:

His Excellency the Governor.

His Honour the Chief Justice.
The Honourable the Officer commanding Her Majesty's Troops.
The Honourable the Colonial Secretary.
The Honourable the Attorney-General.
The Honourable the Acting Colonial Engineer.
The Honourable H. A. K. Whampoa.
The Honourable J. J. Greenshields.
The Honourable R. Little, M.D.
The Honourable T. Shelford.

The Colonial Secretary.—Sir, at the last meeting of Council a resolution was proposed with reference to the grant that the Government intended to ask for for prison alterations, and for making the necessary changes in the prisons. The sum that it was intended to ask for was 8,000 dollars, but an extra 1,000 dollars will probably be required for substituting shingle-roofed sheds instead of attaps. The excess over the original estimate would be about 1,900 dollars, but it is proposed to postpone raising the walls until next year, and to take a vote of 9,000 dollars only now. I propose, therefore,—

"That a sum not exceeding 9,000 dollars be placed at the disposal of Government for effecting the structural alterations necessary to allow of the partial introduction of the 'separate system' and the application of 'penal discipline' in the Singapore Gaol."

The Acting Colonial Engineer.—I beg to second that.

The resolution was agreed to.

The Governor.—Gentlemen, there is another point in that report of the Committee which has not been brought to your notice, as it involved expenditure the amount of which we could not get accurately. It is that instead of the prisoners being allowed, as at present, to cook their own food, they should have it cooked for them. I have made inquiry, and the Colonial Secretary will make a statement as to the cost, and you will consider whether it should be done at present, or deferred to a subsequent period.

The Colonial Secretary.—The Committee were very strongly of opinion that the cooking inside the gaol should be discontinued. There were two reasons that guided the Committee. In the first place, the cooking-sheds now used inside the gaol occupy a very considerable amount of room, and could, with very little expense indeed, be made into separate open cells, in which the prisoners might work without seeing or speaking to each other, and this would place a very large amount of space at the disposal of the authorities. The second reason was that the cooking inside the prison by the prisoners is very detrimental to discipline. In the first place, it affords the petty officers the opportunity, which has been remarked upon in the report, of exercising favouritism in choosing the cooks; and those who are chosen have nothing else to do, and amuse themselves for the rest of the day. Practically, we found that men of the very worst character were among the cooks, and leading the easiest life in the place. The Committee made some inquiries at the time, and were under the impression that the expense would not be very materially increased; but upon going into the calculations now, we find that the contractors require not quite 100 per cent. extra for cooking outside the gaol. The present contract is 5 cents. for each ration, and they are willing to cook it for 4 cents extra, equal to about $4\frac{1}{2}d.$, which is exceedingly cheap, compared with other native gaols. In India the rate is from $5\frac{1}{2}d.$ to $6\frac{1}{4}d.$; in Ceylon Gaol the average cost is about $6\frac{3}{4}d.$ It is proposed that for ten days in every month a certain portion of the men—a very large majority—should be on penal diet; for that he would, of course, make a reduction, and he offers to cook the penal diet of the natives, which consists only of rice, at 5 cents, which appears not unreasonable; the cost, therefore, would be $2\frac{1}{2}d.$ on penal diet and $4\frac{1}{2}d.$ on full diet days. There would be no saving on the 5 cents paid now, which is exactly the amount that would be paid on penal diet days—one-third of the month; and the increase on the cooking the food for the others would amount to about 600 dollars a month.

The Governor.—Do I understand you to take into account the saving on the penal diet, that there would still be such a large increase, taking into account the saving by adopting penal diet.

The Colonial Secretary.—Yes. My own experience is that cooking inside the gaol is more detrimental to discipline than any system I know. In many cases I have had

cooking inside the gaol, but in every case, for the purpose of enforcing discipline, I have been obliged to take it out; and all prison authorities agree in the rule that cooking inside the gaols should always be prevented if possible. It makes a serious difference, of course, in the cost of the prison; but if you do not remove the cooking-places, then you certainly cannot carry out in their integrity the proposed improvements in the Singapore Gaol. You cannot work the prisoners separately during the day; and that, again, as regards discipline, is absolutely essential, to my mind. If you do not make use of the present cooking-places, the men must work in association. Therefore it is worth considering whether this year the extra expense shall be met. If it is not done, I am unable to see how the proposed improvements can be carried on at all. You may give them shot-drill, but it appears to me that unless you make use of the cooking-places they must work in association.

Dr. Little.—The reasons which the Colonial Secretary has given are certainly very plausible. First, that the men appointed to cook are bad characters is on the same principle on which in former days convicts were engaged as servants. I have known a lady say that in her choice of convict servants she preferred murderers, because if she took robbers they might steal again, but there was little chance of repeating a murder; and perhaps it is on the same principle that they are selected as cooks, because the others might be guilty of pilfering. The difference between 5 cents and 9 cents is enormous, and would make 7,000 dollars in the year. It is so awful an expense that I think we should hesitate before going into it. I perfectly agree with the Colonial Secretary that to have them separated is a good thing; but could we not pay them so much a month to come into the gaol and cook? Would it not be a saving? We know very well that one man could cook for a great many at 6 or 7 dollars a month. The Chinese are born cooks; any of them can cook. Then, your Excellency, if this system is carried out, of cooking outside, what is to prevent all sorts of things being smuggled in? But the expense is the great thing, and I think it could be done cheaper. As for room, would it not answer, if more room is required, to take in the Convict Gaol as part of the prison?

The Governor.—I may answer the honourable gentleman at once, that the arrangement that has been proposed of converting the Convict Lines and the House of Correction into a general penal prison is, I think, the best that can be made. We have well considered the sites at our disposal, and the best ways of arranging them, and the conclusion I have arrived at is that the scheme proposed by the officers whose judgment I have availed myself of is the very best.

The Colonial Secretary.—The calculations which I have made here are based merely on the offer the present contractors have made. It is more than probable that when tenders are asked for, and it is known that competition is invited, much lower rates will be offered. It appears to me that 4 cents for cooking, when the provisions only cost 5 cents, is an enormous amount. As regards communications being brought in, it can be done now much more easily by the contractor, who brings the rations in every day to the cooks who cook them. It would be much easier now than it will be then: it will be very easy to prevent communications, because it will be all brought in at once, and placed in a large yard, and then served out. I cannot but think the sum demanded may be reduced by public tenders being called for. At all events, it has taken me much by surprise; but I must add one more remark, that if the cooking is done, it would be better to attempt it with cooks outside the gaol, in some houses near. The thing may be attempted; and, depend upon it, the moment it is attempted by us, the contractors will come forward with a much smaller offer. The principle is that it should not be continued as it at present is.

The Governor.—Gentlemen, the statement has only been put into my hands this morning, and as we were in consideration of the subject, I thought it would be better to lay it before you, if only to ventilate it to a certain extent. I propose now that it shall stand over for further inquiry.

This was agreed to.

Legislative Council.—Singapore, July 11, 1872.

Present:

His Excellency the Governor.

The Honourable the Officer commanding Her Majesty's Troops.
The Honourable the Colonial Secretary.
The Honourable the Treasurer.
The Honourable the Acting Colonial Engineer.
The Honourable J. J. Greenshields.
The Honourable R. Little, M.D.
The Honourable T. Shelford.

The Minutes of the last meeting were read and confirmed.

The Governor.—Gentlemen, at the last meeting of the Council, when we were on the subject of the alterations necessary to introduce the new system of Penal Discipline, I mentioned to you that there was a point in the Report of the Committee which had an important bearing on the question, and which I begged to call to your notice, since I thought it would involve some further expenditure than was contemplated in the Memorandum which I laid before you and in the Report of the Colonial Engineer. The point was the doing away with the cooking of the prisoners' food by themselves. I think we all concurred in the view expressed by the Committee, that it was very desirable to abolish that practice. The Committee thought it could be done with very slight expenditure, but on looking into it here it was found that the expenditure was likely to be more considerable, and after bringing it to your notice, in order that it might be ventilated, I decided to allow it to stand over for further inquiry. The result of the further inquiry is, that we find that we *can* manage the cooking of the prisoners' food in the prison without employing prisoners in it, except in the way of supplying wood and water, and that sort of thing, but not in any to interfere with penal treatment, or to leave room for that favouring of one over another, which is one of the strongest objections to the present arrangement;—we find we can do this with the assistance of a few free cooks, and some alterations. The alterations will come to about 100*l.*, and the cost of the establishment is about 100*l.* a-year more. I do not propose to ask you for any vote for this, because, with the liberal vote which you have already granted, I think we can work it for this year. I do not, therefore, intend to ask for anything further, but I mention it that you may know that we are going to carry out that part of the arrangement in the way indicated, and at a small expenditure.

Mr. Greenshields.—I think, your Excellency, the statement put forward by you is eminently satisfactory, inasmuch as we were all agreed that the cooking as at present was not legitimate, and the only objection to a change was the expense.

Straits Settlements.

Papers laid before the Legislative Council by command of his Excellency the Governor.
October 10, 1872.

Further Papers respecting the Management and Discipline of the Prisons of the Colony, in continuation of those laid before Council on the 13*th of June,* 1872.

Office of Colonial Engineer and Controller of Convicts,
Straits Settlements, Singapore, September 28, 1872.

Sir,

I HAVE the honour to submit, herewith, in continuation of former correspondence (see my Report on Singapore Prison, No. 234, of 14th May, 1872, his Excellency's Memoraudum of 13th June, 1872, and other papers laid before Council), the inclosed Report on the prisons at Penang and Malacca, and a further Report on that at Singapore drawn up in conformity with verbal instructions given me by his Excellency. Tracings showing the proposed alterations are also inclosed. As the details of discipline have been already very fully discussed, and a code of Rules, diet scale, and Memorandum of necessary modifications of the law were submitted with my former Report, I have not thought it necessary to touch on any of these points.

Owing to the shortness of the time available and the deficiency in my staff, noted in my letter No. 360 of 18th July, 1872 (forwarding establishment estimates), the estimates are necessarily approximate only, but I fully believe that they will be found sufficient.

I have, &c.

(Signed) W. INNES, *Captain, R.E.,*
Acting Colonial Engineer and Comptroller of Convicts,
Straits Settlements.

The Hon. the Colonial Secretary,
Straits Settlements.

Report on the Prisons of the Straits Settlements, to accompany Acting Colonial Engineer's Letter to Colonial Secretary, dated September 28, 1872.

Singapore.

The existing establishments here consist of the Sheriff's Gaol at Pearl's Hill, and the Criminal Prison, comprising the Convict Lines and House of Correction in the town. It has been already decided to keep up both these, reserving one for prisoners waiting trial or detained for debt or want of security, the other for convicted criminals; also to bring up from Penang and Malacca and place in the Singapore Criminal Prison all convicted criminals sentenced to terms of more than six months' imprisonment (see Report of Special Commission and subsequent correspondence).

2. As regards the Sheriff's Gaol (which is not under my charge), it has been most favourably reported on by the Special Commission, and does not, I presume, need any change; I would only suggest that all sentences to simple imprisonment be carried out here. The accommodation is, I believe, sufficient for the very few cases of this kind.

3. As regards the Criminal Gaol, provision has to be made for housing, and applying an improved system of discipline to the whole of the Singapore convicted criminals and those under long sentences from Penang and Malacca. The Special Committee estimated the probable number at from 600 to 650. The average from Singapore for the last twelve months is 545, and the long-sentence men from Penang and Malacca, amounting to about 150 and 30 respectively, would bring the number up to upwards of 700 at present, but the Commission reckoned on a considerable reduction in the number of convictions, as a more stringent discipline was introduced.

4. A prison staff on the subjoined scale has been already sanctioned, and is now in process of formation, in order to replace the petty officers hitherto drawn from amongst the Transmarine convicts, and enable the proposed modifications of discipline to be carried out. The assistance of from 15 to 25 police being reckoned on in addition:

Name of Office.	Salaries.	
	From.	To.
	Dols.	Dols.
1 Superintendent	1,200	1,500
7 Warders	360	600
1 Matron	240	360
3 Native Assistant Warders	120	240
36 Native Sub-Warders	84	108
20 Native Guards	84	96
1 Clerk and Interpreter	360	480
1 Assistant ditto	240	360
1 Foreman of Artificers	480	600

There is every reason to suppose that this will be found sufficient, save that a storeman will be necessary in addition at 240 to 360 dols., to replace a local life convict lately pardoned.

5. Certain structural alterations necessary to the gradual introduction of the separate system and other improvements, and to increased security with a diminished staff were recommended in a former Report (dated 14th May, 1872), and a sum of 9,000 dols. was taken on account for commencing some of the more pressing services; an approximate estimate (see Appendix) amounting to 98,600 dols., inclusive of the above, is now submitted to the total cost of adapting the existing establishment for the accommodating something over 600 prisoners, as explained in the Report above mentioned, viz., 424 in separation, and 180, might be increased to 200, in association. This is all that can be provided on the present site, and if the number of convictions does not diminish, as anticipated by the Commission, or if it be considered necessary to keep the whole in separation, prisoners

racing.

who reach the upper stage will have hereafter to be provided for elsewhere. A tracing showing the proposed arrangement is inclosed.

6. It is of course impossible to carry out all these alterations at once, as regard must be had to the housing of the prisoners whilst they are in progress. The works now (1872) in hands will admit of the introduction of penal labour for all, and separate work during the day of a large proportion of the lower class prisoners, and it is proposed to take a sum of 15,700 dols. in next year's estimates to build a separate ward of 52 cells, and complete the rectification of the inclosure walls; the completion of these services will enable the whole of the European prisoners to be placed in separation, and the ground to be cleared for the erection of 2 new separate wards of 100 cells each one, or both, of which can be undertaken in the following year; these last being completed the conversion of the existing wards may be proceeded with as funds are available.

enang.

7. At Penang the existing prison establishments consist of the criminal gaols at Butterworth and George Town, each of which comprise both House of Correction and Convict Lines, and the Sheriff's Gaol, situated near the General Hospital. The buildings at the two first-named are not well adapted for carrying out a proper system of discipline, nor will they admit of economical adaption, it is therefore proposed to concentrate the whole prison establishment in connection with the Sheriff's Gaol, where there is sufficient room for extension; this will have the additional advantage of effecting considerable economy in administration.

8. The average number of local prisoners confined in the Penang criminal gaols during the last twelve months is about 340, of whom rather more than half are sentenced for periods of six months and under, and must be provided for under the new arrangements, the balance going to Singapore; there are also at times as many as 40 to 50 prisoners waiting trial, and it appears necessary to provide for about 250 in all.

9. The majority of these will be lower grade prisoners undergoing rigid penal discipline, and requiring close supervision. Bearing in mind this, and anticipating the carrying out of the structural arrangements proposed further on, the following is considered a proper and necessary establishment for the prison staff, on the supposition that a few sentries and gate-keeper can be had from the police if required:

Name of Office.	Salaries.	
	From	To.
	Dols.	Dols.
1 Superintendent	900	1,200
2 Warders (Europeans)	480	540
3 Assistant Warders (natives)	120	240
20 Sub-Warders (natives)	84	108
1 Clerk and Interpreter	240	360
1 Storekeeper and Assistant Interpreter	180	240
1 Matron	120	240

10. An approximate Estimate (Appendix A) amounting to 71,600 dollars of the cost of the proposed alterations and extension of the Sheriff's Gaol is submitted herewith, together with a tracing showing the general arrangements.

11. As regards the existing buildings it is proposed to remove the present guard-room and the out-houses with which the gaol-yard is now encumbered, and to throw the present Justices' room and gaolers' quarters (which are now too much in the heart of the prison) into the prison accommodation, which would then be divided between prisoners waiting trial and sick, the half appropriated for the latter purpose being adjacent to the General Hospital, would share the staff and equipment of that establishment by means of a door of communication opened for the purpose, the present small hospital would be converted into a cook-house for the whole prison. The arrangements for detention of females waiting trial, and prisoners under sentence of death, to remain as at present, and separate airing-yards for male and female convicted (sick) and unconvicted prisoners to be provided in connection with the foregoing. It is not now proposed to divide this accommodation into separate cells, but the building will admit of it if it should be found necessary hereafter.

12. The extensions proposed are a considerable enlargement of the gaol enclosure, and the erection therein of two separate wards of one hundred cells each, the provision of accommodation for six women and children, under a matron, in a small yard within the general enclosure, but divided off from the rest of the prison, and the provision of all necessary accessories, including warders' quarters, a new approach is also shown to enable the entrances to be placed, so that the offices, stores, guard-room, and

cook-house can be concentrated at it in one yard accessible from the outside without passing through the body of the prison.

13. It will be difficult to make any effectual introduction of an improved discipline here (at Penang) so long as the prisoners remain in the present gaols, and impossible to economise the staff and administration until the proposed concentration has been effected; this, on the other hand, cannot be begun until the greater part of the new buildings are completed, and it is, therefore, proposed to push them as quickly as possible, taking a sum of 46,000 dollars in next year's estimates which will build the two large new wards and the other enclosure walls. It is intended to concentrate the whole of the convicted criminals in the new establishment in the course of 1873, and to move the Sheriff's prisoners temporarily into the House of Correction, until the alterations to the part of the prison now occupied by them shall have been completed in 1874.

Malacca.

14. At Malacca the average number of local convicted criminal prisoners is from sixty to seventy, of whom rather more than one-half are sentenced to terms of less than six months, and would have to be provided for in the local prison. There are also from thirty to forty at times waiting trial; altogether provision must be made for, say, seventy, and for this it is considered that the following is a suitable establishment of prison staff with some little assistance from the police. It has not been thought necessary to provide a matron on the permanent establishment, female prisoners being rare, one of the warder's wives could be got to act when necessary:—

Name of Office.	Salaries.	
	From.	To.
	Dols.	Dols.
1 Chief Warder (European)	600	900
2 Assistant Warders (natives)	120	240
5 Sub-Warders (natives)	84	108
1 Clerk, Interpreter, and Storekeeper	240	360

15. There are now two separate prisons at Malacca, viz., the Criminal Gaol, comprising the Convict Lines and House of Correction, adjacent to the Stadthouse, and the Sheriff's Gaol in the outskirts of the town. It is proposed to concentrate the whole prison establishment at the latter place, where the buildings are suitable, and can be adapted at a comparatively moderate expense; the present Criminal Gaol would not convert well, and is, moreover, required for other purposes for which it is better suited.

16. The inclosed tracing shows the proposed structural additions and alterations to the Sheriff's Gaol to adapt it for a general prison; these include the division of one of the two existing blocks into separate cells for the convicted criminals, the removal of a number of detached out-houses and the provision of a suitable Chief Warder's quarters (over the gate), of sheds for shot-drill and hard labour, and of small separate wards and enclosures for the sick, and for punishment and condemned cells. The total cost is estimated at 9,000 dollars, the whole of which it is proposed to expend in 1873.

General

17. Two appendices are annexed: A being the estimate for the proposed works and alterations; B, comparative statements of the cost of the present and proposed prison staff at the three Settlements. In preparing this, the salaries assumed for the new offices are means between the proposed limits, those for existing offices are as actually paid, no credit is taken for the convict petty officers, the cost of whom to Government cannot be accurately stated.

18. The estimates for works and alterations are no doubt very heavy, but it is considered that they are put quite as low as is safe. No large building of this class has been erected in the Colony hitherto to make a standard of comparison, but in the Ceylon Commission's Report of 1869, a new female penitentiary for forty prisoners is estimated at 3,000*l.*, or about 353 dollars per head, and the saving by reducing the proposed accommodation of another new prison from two to one hundred is set at 10,000*l.*, or 470 dollars per head; the total estimate for Penang is 71,600 dollars, of which sum 56,100 dollars is the cost of new wards, accessories, and enclosure for 200 criminal prisoners, adding to this four-fifths of the cost of the staff quarters and administrative buildings, gives 68,100 dollars as the entire cost of a new gaol for 200, on the scale and kind of accommodation adopted (leaving 3,500 dollars as the cost of improving the Sheriff's Gaol), which is equivalent to 340 dols. 50 c. per head. But the whole expenditure is not proposed to be undertaken at once, and there will be more reliable data after the first instalment has been spent, when some reduction may possibly be effected in the remainder.

Appendix (A).

Approximate Estimate of the Cost of the Structural Additions and Alterations to the Prisons at the three Settlements, as proposed in Acting Colonial Engineer's Report of 28th September, 1872.

Nature of Service.	Amounts.	Total.
	Dollars.	Dollars.
Improvement of Singapore Criminal Prison.		
Sundry new works and alterations, including new offices, shot-drill sheds, separate working places, quarters for 3 European warders, removal of P. W. D. Offices, &c.	9,000	
New cook-house outside inclosure	450	
Division of female ward into separate cells, and provision of a matron's quarters in connection therewith	1,500	
Receiving-room for prisoners, and store for their clothing and effects	800	
One new separate ward of 52, and two new separate wards of 100 cells each: 252 cells at 200 dollars	50,400	
Conversion of Nos. 1 and 2 into "separate" wards: 168 cells at 150 dollars	25,200	
Alteration of boundary walls to increase inclosure and effectually separate the prison from the workyard and warder's quarters, also rebuilding about 100 feet, now in an unsafe state: 1,100 feet, at 4 dol. 50 c.	4,950	
Cheveaux-de-frise to low wall which cannot be heigthened: 240 feet at 1 dol. 50 c.	360	
New warder's quarters, to replace one removed to make room for new ward	1,500	
Punishment cells with separate airing yards: 16 cells at 250 dollars	4,000	
Total Singapore	..	98,560
Conversion of Sheriff's Gaol at Penang into a General Prison.		
Extension of inclosure wall: 2,200 feet run, at 4 dol. 50 c.	9,900	
Two new separate wards of 100 cells each: 200 cells at 200 dollars	40,000	
Two warders' quarters, at 1,500 dollars	3,000	
One ditto, at 1,800 dollars	1,800	
Twelve punishment cells with separate airing yards, at 250 dollars	3,000	
Women and children's ward with matron's quarters attached	2,500	
Offices, stores, guard-room, and lock-up: 4,500 feet at 50 c.	2,250	
Re-appropriation of present gaoler's quarters and prison as hospital and place for untried prisoners	1,500	
Quarters for native warders: 20 at 100 dollars	2,000	
Roads, paths, and gravelling: about 5,000 yards superficial, at 10 c.	500	
Laying on water supply	2,000	
Six gates, at 75 dollars	450	
Fifty separate work-places for stone breaking, at 15 dollars	750	
Drainage of site	2,000	
Total Penang	..	71,650
Conversion of Sheriff's Gaol at Malacca into a General Prison.		
Warder's quarters	1,200	
Conversion of one block into a separate ward: 32 cells at 140 dollars	4,480	
Small separate wards for sick, and punishment cells, 2 at 600 dollars	1,200	
Sheds for shot-drill and hard labour: 2 at 400 dollars	800	
Cook-room and store	500	
Additional inclosure wall: 200 feet, at 4 dollars	800	
Total Malacca	..	8,980
General Total	..	179,190

Total amount of estimate is 179,190 dollars, or, in round numbers, thus—

	Dollars.
Singapore	98,600
Penang	71,600
Malacca	9,000
Making	179,200

Appendix (B).

Comparative Statements of the Cost of the Old and New Prison Establishments at Singapore, Penang, and Malacca.

Singapore.

Present Offices.*	Rate of Pay.	Amount.	Proposed Offices.	Rate of Pay.	Amount.
	Dols.	Dols.		Dols.	Dols.
1 Chief Warder	938	938	1 Superintendent	1,350	1,350
2 Warders	480	960	7 Warders	480	3,360
4 Warders	360	1,440	1 Matron	300	300
1 Warder..	272	272	3 Assistant warders (natives) ..	180	540
1 Interpreter	163	163	36 Sub-warders (natives)	96	3,456
1 Foreman of Works	600	600	20 Guards (natives)	90	1,800
			1 Clerk and Interpreter	420	420
			1 Assistant ditto	300	300
(N.B.—Sheriff's Gaol not included.)			1 Foreman of Artificers	540	540
			1 Storeman	300	300
Total	..	4,373	Total	..	12,366

* Prior to the commencement of the new arrangements.

Penang.

Present Offices.	Rate of Pay.	Amount.	Proposed Offices.	Rate of Pay.	Amount.
	D. c.	D. c.		Dols.	Dols.
Convict Department.			Superintendent	1,050	1,050
1 Chief Warder	654 60	654 60	2 Warders (Europeans)	510	1,020
1 Assistant ditto	432 00	432 00	3 Assistant Warders (natives) ..	180	540
1 Assistant ditto	360 00	360 00	20 Sub-warders (natives)	96	1,920
1 Assistant ditto	300 00	300 00	1 Clerk and Interpreter	300	300
1 Chinese Interpreter	286 92	286 92	1 Storekeeper and Assistant Interpreter	210	210
1 Moonshee	70 92	70 92	1 Matron	180	180
Sheriff's Department.					
1 Gaoler	436 44	436 44			
1 Turnkey	109 20	102 20			
5 Peons	70 92	354 60			
1 Toty	48 00	48 00			
Total	..	3,052 68	Total	..	5,220

Malacca.

Present Offices.	Rate of Pay.	Amount.	Proposed Offices.	Rate of Pay.	Amount.
	D. c.	D. c.		Dols.	Dols.
Convict Department.			1 Chief Warder	750	750
1 Chief Warder	545 52	545 52	2 Assistant Warders (natives) ..	180	360
			5 Sub-warders (natives)	96	480
Sheriff's Department.			1 Clerk and Interpreter	300	300
1 Gaoler	327 36	327 36			
1 Turnkey	120 00	120 00			
5 Peons	65 52	327 60			
1 Toty	21 60	21 60			
Total	..	1,342 08	Total	..	1,890

Legislative Council.—Singapore, October 3, 1872.

Present:

His Excellency the Governor.

His Honour the Chief Justice (Mr. Sidgreaves).
The Honourable the Officer commanding Her Majesty's Troops (Lieutenant-Colonel Smith, 80th Regiment).
His Honour the Judge of Penang (Sir W. Hackett).
The Honourable the Colonial Secretary (Mr. Birch).
The Honourable the Attorney-General (Mr. Braddell).
The Honourable the Treasurer (Mr. Willans).
The Honourable the Auditor-General (Mr. C. J. Irving).
The Honourable the Acting Colonial Engineer (Captain Innes, R.E.).
The Honourable F. S. Brown.
The Honourable H. A. K. Whampoa.
The Honourable J. J. Greenshields.
The Honourable R. Little, M.D.
The Honourable T. Shelford.

The Minutes of the last meeting were read and confirmed.

The Governor.—Gentlemen, I find it necessary, before proceeding to the orders of the day, to bring before you two subjects of very great importance, on which I wish to make some observations, in order to afford you an opportunity of considering them against the time when it will be necessary that you should give an expression of your opinion upon them. The two subjects are, the management of our prisons, and what it may be necessary to do, consequent upon the principle that has been laid down, after the consideration that has been given to the subject; and the other is education.

With respect to our prisons, you know that at page 21 of our "Proceedings," again at page 55, and again at page 61, papers were laid before you containing opinions expressed by authorities at home, and by members of our own body appointed to inquire into the management of our prisons, and the conclusion arrived at was that very great changes were imperatively required in the management of these establishments. The Acting Colonial Engineer has devoted himself with very great care and labour indeed to the consideration of the alterations necessary for carrying out the system determined upon, and has made proposals to introduce the system partially in our gaols here. The Resolution, you will recollect, was—

"That the Council concurs with his Excellency the Governor that the time has arrived when steps should be taken to improve the state of the colonial prisons by the introduction of a better system of management and a more rigid discipline, and that it is prepared to vote the funds which may be necessary for commencing this work in the way suggested in the report of the Acting Colonial Engineer on the correspondence relating to prisons, laid before it on the 4th instant."

And it also agreed to the increase in establishments that would be necessary to give effect to these changes; I now desire to read you a Report which I have only received within the last day or two, which will be printed shortly, when you will have an opportunity of considering it; but I wish to read it to you, in order that you may be prepared for the heavy expenditure which will be necessary in carrying out the system which you have decided to introduce here, for enforcing a far more rigid system of prison discipline for checking crime, and especially petty crime amongst the population. [His Excellency here read the letter and Report of the Acting Colonial Engineer, which were accompanied by very clear plans and drawings.] As I stated to you in the course of my observations, I contemplate that the money for this work shall, of course, be taken from our savings; not from the current revenue,—or, at least, whatever is proposed for the current year; the after years must look after themselves. The papers will be printed and laid before you, and I do not know whether it will be satisfactory to you to have a Special Committee appointed from amongst yourselves to consider the question. Perhaps it looks complicated, but I do not think you will find it so in reality. The facts are that we stand committed to the principle of an improved prison discipline; that the Acting Colonial Engineer has now supplied us with estimates of the cost of what he thinks necessary to be done to carry this out; and it appears to me that the principal thing we have to consider is, over how many years we shall spread the expenditure.

The Auditor-General inquired whether it would not be the most economical plan

in the long run to sell the present site of the Convict Gaol at Singapore,—for which a good price might probably be got,—and to remove the gaol to a cheaper site in the country.

The Governor said it had not occurred to him that such an arrangement could be made; but the suggestion was a valuable one, and he would have inquiry made on the subject.

Mr. Brown said that certainly the Penang prisons required great improvements, and he was very glad that his Excellency had brought these papers before the Council.

Mr. Greenshields.—I think, on such an important question, if we could count upon the presence of members, it should be a Committee of the whole Council; but if a Select Committee is considered desirable, I shall always be very happy to serve upon it.

A Committee was appointed, consisting of the Acting Colonial Engineer, Mr. Brown, Mr. Greenshields, and Dr. Little.

Straits Settlements.

Papers laid before the Legislative Council by the command of his Excellency the Governor.
October 15, 1872.

Report by the Acting Colonial Engineer on the proposal to Build a New Gaol for Singapore.

WITH reference to the suggestions made at a recent meeting of Council, relative to shifting the Singapore Gaol to a new site, and selling the present one, inquiry has been made as to the sum likely to be realized by the latter, and 50,000 dollars may be taken as the outside amount, whilst a new gaol for 600 prisoners would probably cost about 200,000 dollars, showing an excess of 61,000 dollars over the arrangements recently proposed, thus :—

Estimate lately submitted.

	Dols.
Singapore	98,000
Penang	72,000
Malacca	9,000
Total	179,000

Cost of New Gaols.

	Dols.
Singapore	9,000*
	200,000
Penang	72,000
Malacca	9,000
	290,000
Deduct price of site to be sold	50,000
	240,000
	179,000
Excess	61,000

The chief drawback to the arrangement would be that the improvements in discipline at Singapore would be necessarily delayed in a great measure until the new buildings were in a forward state; they would take at least two years to build, and could hardly be commenced till 1874.

(Signed) W. INNES, *Captain, R.E.,*
Acting Colonial Engineer

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* Already incurred at existing gaol.

Legislative Council.—Singapore, October 15, 1872.

Present:

His Excellency the Governor.

The Honourable the Officer commanding Her Majesty's Troops (Lieutenant-Colonel Smith, 80th Regiment).
The Honourable the Judge of Penang (Sir H. Hackett).
The Honourable the Colonial Secretary (Mr. Birch).
The Honourable the Auditor-General (Mr. C. J. Irving).
The Honourable the Acting Colonial Engineer (Captain Innes, R.E.).
The Honourable F. S. Brown.
The Honourable H. A. K. Whampoa.
The Honourable J. J. Greenshields.
The Honourable Dr. Little.
The Honourable T. Shelford.

The Colonial Secretary.—I beg to present the following papers:—

"Further papers respecting the management and discipline of the Prisons of the Colony in continuation those laid before Council on the 13th June, 1872."

"Report by Acting Colonial Engineer on the proposal to build a new Gaol at Singapore."

The Governor.—Gentlemen, the Council is now in possession of a Report by the Acting Colonial Engineer on a proposal to build a new Goal at Singapore. [His Excellency read the Report, which showed that to sell the present Gaol and build a new one, assuming that the present site would realize 50,000 dols., would probably cost 61,000 dols. more than the scheme already proposed.] Gentlemen, I must tell you that in my opinion the amount which would be realized by the sale of the existing site is somewhat over-estimated. Taking into account the necessity of making roads into the property and a couple of bridges over that large ditch, and taking into account that a very small portion of it lies in that sort of business neighbourhood which the Chinese would be likely to take advantage of for building purposes and pay high prices for, I am inclined to think that the site of that building is not likely to fetch so much. However, I do not think that in a matter of this sort ten or twenty thousand dollars are of much account, looking to the resources we possess, and to the object we have in view. For I look upon it that is a very important matter, the introduction of improved discipline into the Gaols. You have before you Reports drawn up with great care by the Colonial Engineer, laying down a scheme for the improvement of the Gaols, and this is at a cost of 180,000 dols. The greater part of the work will be carried out at once, and it is not impossible that by next midsummer we may be prepared to occupy the new Gaol at Penang, and to move down from there all those long-sentenced prisoners whom it is thought we can deal with so much better here;—and the same with Malacca. If, however, you think that it is better, in view of the advantages, which certainly are not small, to build a new Gaol here, which I think there is no doubt might be placed in connection with the existing Gaol at Pearl's Hill, you will have to consent to an expenditure which I should think would be some 80,000 dollars more than is proposed, and you will have, in addition, to submit to a considerable delay in the introduction of our new scheme of prison discipline. It would not, of course, in that case, be proper to spend further money on the present Gaol, nor would you grant money for that purpose, with the view of carrying out penal discipline there. In fact, the whole of our energies would have to be directed to our new Gaol, which Captain Innes says it would take at least two years to build. I doubt very much whether you would be able to occupy it at all under two years, and you would therefore have to put off the adoption of the new system for at least eighteen months longer. Now, it is a matter which I think the public at large is just as capable of deciding upon as the Government is. I place before you the facts, and at present I am really not prepared to do more than wait and listen patiently to the conclusions you may arrive at. It is somewhat unfortunate that the idea has not presented itself to us before now, because of course we have reached that period of the year when it is absolutely necessary to decide upon our future expenditure. We have before us that scheme of prison arrangement, and there is no doubt in the minds of any one that we must decide very shortly whether we shall go on with that scheme, or whether it will be better to adopt the other which has been now laid before you.

Dr. Little.—I think that I perfectly concur in all the remarks that have fallen from your Excellency. I certainly think that the sum of 50,000 dols. could not be raised by selling

the ground now occupied by the Convict Gaol, for this reason, that it is not a ground where Chinese would wish to have their shops. It could only be sold for semi-detached houses with compounds, and we know very well that the rent of these would not be much. The houses opposite there rent for a very small sum of money, and if it were not for the Gaol being there, those houses would not let for nearly so much, and if you move the Gaol you remove the greater part of the attraction for people to keep shops there. I therefore think that the Gaol should not be removed. The delay, again, in the introduction of the new system, I think, as your Excellency says, is a very serious thing indeed, and I certainly think that the sooner it is introduced the better. With the very large surplus we have prospectively before us of 600,000 dollars, it may perhaps be thought that we ought to be rather lavish with our friends; but we have so many calls upon us that we need to be prudent, and I think we had better do what you propose, and spend 179,000 instead of 240,000 dollars.

The Auditor-General.—Sir, the observations I made at a previous meeting of Council were made purely in a financial point of view. I was entirely unable to form an estimate of the value of the land on which the Gaol stands, and now that I see the estimate of 50,000 dollars, and it would appear that that is probably an over-estimate, the suggestion I made entirely falls to the ground; and as far as I am concerned, I think the old arrangement is very far preferable.

Mr. Greenshields.—Sir, I am entirely of the same opinion. Putting the financial question on one side,—which is nevertheless a very serious one,—I think the delay, the postponing *sine die* of the proposed improvement in the system of the Gaol,—that alone ought to decide the Council, as I am sure that it will people outside, as to the propriety of at once proceeding with the work.

The Colonial Secretary.—Sir, I confess that at first I entertained a strong impression that it would be desirable here to build a new Gaol entirely, because it appeared to me that there were great difficulties in making the improvements that were necessary on the present site. It would possibly require many additions which the ground before us would not admit of. But in view of the estimates put before us, my mind has been made up for some time; and seeing that last Report of the Colonial Engineer, I think it would be better to make such improvements as can be made in the present buildings. I do not attach quite so much weight to the objection of postponing the improvements in discipline, because I believe that certain portions can be put immediately into effect, and those might be introduced without our waiting for any changes in the Gaol. But I am quite of opinion now that it is better to retain our present site.

The Acting Colonial Engineer.—I concur generally with the honourable members who have spoken, but there is just one point which I should like to call attention to, and that is, that the present site is a very tight fit for what is wanted to be placed upon it, and in view of the possibility of any increase in the number of convictions taking place, it is possible there may be difficulties in finding room hereafter. That is a point which I am perhaps less competent to decide upon than many present.

The Governor.—Gentlemen, I am very glad of the decision that the Council have arrived at: I concur in it, and I think it is not worth while to sacrifice, in view of the additional advantage of a complete establishment, the great advantage of introducing at once such a system of penal discipline throughout the three Settlements as shall make a real impression upon the criminal population. On that ground alone I have arrived at this conclusion. The Colonial Engineer has very properly brought to notice the difficulty that may arise another day in providing for an extension of the Gaol; but I may say that by paying for it, by diverting the road at the foot of Fort Canning, we could obtain a site sufficient to enlarge it by one-fourth. Of course, if we were truck down in the middle of a town, and could not move in any direction, there might be something in the view, but as it would be quite possible to extend ourselves when necessary, I think that increases the arguments for adhering to the original plans.

STRAITS SETTLEMENTS.

Papers laid before the Legislative Council by command nf his Excellency the Governor. November 15, 1872.

Report of the Sub-Committee on Prison Improvements.

The Sub-Committee appointed to consider the scheme of Prison Improvements contained in the Papers laid before Council by command of his Excellency the Governor, on the 15th and 16th October, 1872, having met and examined the plans laid before them by the Acting Colonial Engineer, beg to report as follows :—

1. The first question which arises in each case regards the extent of the accommodation proposed, which is based on the Report of the former Special Committee on this question. As regards Penang and Malacca we see no reason to doubt that this is sufficient, but as regards Singapore this is not so clear.

2. The accommodation provided here by the Acting Colonial Engineer's proposals is based on the estimate of the Special Committee on Prison Discipline, but is considerably under the actual present numbers; this, the Committee, however, expected to be sensibly reduced both by the more deterrent character of the punishment and the shorter sentences which Judges and Magistrates would probably feel justified in inflicting, as the improved system should become fully developed.

3. It would be of course a more perfect scheme to go to a new and more extensive site where the buildings might be more symetrically arranged, and provision at once made as regards the extent of inclosure for any possible number of prisoners; but we do not feel justified in recommending the very considerable extra expenditure so involved.

4. We think it will be best to proceed gradually with the conversion of the existing prison as proposed. If, as this approaches completion it proves insufficient, the difficulty may be met either by adding a small piece of the Government reserve round Fort Canning to the inclosure, or by sending some of the longest term prisoners who have got through the first stages, and who would not require so much supervision, to detached stations for employment in quarrying, brickmaking, &c., or by an enlargement of the Penang Gaol, sufficient to allow of all the long-sentenced prisoners doing their first six months there before being sent to Singapore; the exact method of dealing with it will be better decided after the year or two's experience which must necessarily elapse before the difficulty can be fairly said to have arisen, the existing buildings being ample for any probable number until their accommodation is diminished by conversion into cellular wards.

5. Taking into consideration the nature and extent of the existing and proposed accommodation at each of the Settlements, we consider the proposed scheme as regards sites and general arrangements to be satisfactory.

6. The separate accommodation proposed consists of cells arranged in two tiers round a central hall open from the ground to the roof, except at Malacca, where the width of the existing building to be converted into cellular ward admits of a passage only. This arrangement is both most convenient for supervision, and provides a covered space for shot-drill, &c., in bad weather, so as to obviate the necessity of building shot-drill sheds at Penang, or maintaining those at Singapore (which are temporary wooden structures only), after the new wards and conversion shall have been finished. The general character of the proposed buildings is plain and substantial; they appear well adapted for their purpose, and have been specially designed with a view to economical maintenance.

7. The separate working places are being provided at Singapore in the old cooking places as recommended by the Committee, special provision will have to be made for them at Penang and Malacca in connection with the new buildings.

8. The other accommodation required within the prisons has no special character, and does not call for any remark, save that the provision made appears suitable and sufficient, and that the concentration of the administrative buildings about the entrance and their separation, as far as possible from the body of the prison as proposed in each case is an important improvement.

9. The proposed establishments appear moderate and well considered.

(Signed) W. INNES, *Captain, R.E., Acting Colonial Engineer, Straits Settlements, President.*
J. J. GREENSHIELDS, } *Members.*
R. LITTLE, }

Singapore, November 12, 1872.

No. 54.

The Earl of Carnarvon to Governor Sir H. Ord, C.B.

Sir, *Downing Street, January* 24, 1873.

I HAVE received your despatch of the 3rd of December,* forwarding the Report of the Prison Commission appointed by Colonel Anson in 1871, the papers laid before Council on the subject, and proceedings and resolutions of Council thereon.

The Report, which is framed with care and ability, proceeds upon sound principles, and the Council has, in my opinion, acted wisely and with public spirit in adopting its recommendations. You will be good enough to express to the gentlemen who served on the Commission my acknowledgements for the services they have rendered on this occasion.

I leave to your discretion the means by which the new system is to be brought into operation, only observing, with regard to the proposed officer of Inspector of Prisons, that it would be well worthy of your consideration whether the officer to be appointed should not also be charged with the duty of inspecting the several public asylums and hospitals of the Settlements on the occasion of his visits of inspection to the prisons, in respect of which additional duties he might receive another 100*l.* per annum.

On three points of detail adverted to in the Report, I desire to make the following observations:—

In paragraph 23, page 5, it is proposed that long-sentenced Chinese and "all habitual ('Chinese') offenders" should be deprived of their pig-tails. I have to observe that, in case this course is adopted, it should be adopted subject to the exceptions and regulations (as far as they apply to the case of men) stated in my Circular despatch of the 12th of September, 1872, in regard to cropping the hair of female prisoners.

In paragraphs 40 and 41 it is proposed to adopt for certain short periods as in Ceylon what is there termed the penal diet, that is a diet consisting exclusively of rice and salt, and water for natives, and bread and water for Europeans; and the opinion of Sir E. Creasey is quoted to rebut the presumption that a diet of this description would be injurious to the prisoners' health. Recent statistics of mortality in the Ceylon Prison have led me in some measure to doubt the opinion expressed on the subject by the Ceylon Prison Commission, and I have directed a medical inquiry to be instituted into the question. It will be well to await the result of this inquiry before introducing the Ceylon diet into the Straits gaols.

In paragraph 62, page 7, it is proposed that the four principal warders for the time being should be four members of the police force, drafted from that force for six months rotatory service in the prisons. In the discipline and management of prisoners experience is of so much importance that I cannot think that the arrangement proposed is one which would secure the services of efficient warders, and I am, therefore, unable to agree in the suggestion. I should, moreover, greatly doubt the utility of imparting to every member of the police force a rudimentary knowledge of the duties of another and a distinct calling.

I have, &c.
(Signed) CARNARVON.

No. 55.

Govenor Sir A. Clarke, R.E., K.C.M.G., C.B., to the Earl of Carnarvon.—(Received January 12, 1874.)

My Lord, *Government House, Singapore, November* 28, 1873.

I HAVE the honour to transmit herewith the inclosed copy of a Report by a Board of Medical Officers appointed to inquire into and report upon the question of the effect of the Penal Diet system on the prisoners in the gaol here, and I have given orders that their recommendation shall be carried out.

I have, &c.
(Signed) A. CLARKE.

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* No. 53.

Inclosure in No. 55.

Proceedings of a Board of Medical Officers, ordered by his Excellency the Governor to inquire into and report on the question of the effect of the Penal Diet System on the Prisoners in the Gaol, Singapore.

President:

H. L. Randell, Principal Civil Medical Officer, Straits Settlements.

Members:

F. K. Hampshire, M.B., Colonial Surgeon.
T. J. Rowell, M.D., Acting Colonial Surgeon.

THE Board having, in accordance with instructions conveyed in Colonial Secretary's letter, Medical No. 5515, dated 26th September, 1873, inquired into the question laid before them in the letter above referred to, have come to the following conclusions:—

I. That the statement of the Superintendent of Prisons, that the weight of men when they go out is, as a rule, greater than when they come in, notwithstanding their having been subjected to the penal diet system, appears to be borne out by the Records.

II. That the numbers of Local Transmarine prisoners for 1871 (1872) compared with the period in 1873, when there were no Transmarines, and how many of each class were in hospital, are shown in Return below:—

	Transmarine.		Local.	
	Average Strength.	Average Sick.	Average Strength.	Average Sick.
1871	1,430	23·5	453	32·6
1872	1,378	22·4	541	38·7
January to May 1873..	1,283	20·6	617	53
May to September 1873	..	..	703	64

The Board has inquired into the number of deaths, and finds that the ratio to strength is nearly doubled during the last year. On the first eight months in 1872 the ratio was 2·25 per 1,000, and for this year, up to end of September, 3·90 per 1,000.

The Board having seen the prisoners on the 18th instant, who were then patients in the hospital, and inquired into the state of their health when they entered the gaol, and into their general circumstances and habit of living, as to how long they were in the gaol before they were taken ill, as well as to the fact of the proportions of long and short sentenced prisoners, submit the Table appended (B).

III. A statement showing the relative weights of a proportion of able-bodied prisoners, both long and short sentenced men, who have been under the penal diet system for a reasonable time, when they came in, with what they weigh now, is also submitted (Appendix C), from which it will be seen that out of 12 Europeans, only one shows an increase in weight, 1 is unaffected, but the remaining 10 all show decrease more or less.

Out of 12 Chinese, 7 men show an increase of weight, 1 is unaffected, and 4 have lost weight. Amongst 12 Malays, the numbers are equal, but the total amount of loss is greater than that gained; whereas, amongst 12 Indians, the increase appears most marked.

We are therefore of opinion that the European, who, as a rule, suffers as much from confinement as from a lowered diet, should not, unless under particular circumstances, be subjected to any lengthened system of penal diet, and that though with the other classes it appears not to have had any injurious effect, we are of opinion that it should be carefully watched, and reported on half-yearly.

(Signed) H. L. RANDELL, *Principal Civil Medical Officer, Straits Settlements.*
F. K. HAMPSHIRE, M.B., *Colonial Surgeon.*
T. IRVINE ROWELL, M.D., *Acting Colonial Surgeon.*

(A).—Tabular Return of Increase and Decrease in weight of Prisoners from March to September, 1873.

Class of Prisoners.	Total number of Weighed on Admission and Discharged.	Neither Increase nor Decrease.	Increase.						Decrease.					
			1 lb. to 5 lb.	6 lb. to 10 lb.	11 lb. to 15 lb.	16 lb. to 20 lb.	Above 20 lb.	Total.	1 lb. to 5 lb.	6 lb. to 10 lb.	11 lb. to 15 lb.	16 lb. to 20 lb.	Above 20 lb.	Total.
European ..	95	19	55	4	..	..	..	59	14	2	..	1	..	17
Chinese ..	961	264	300	60	16	7	4	387	289	13	6	1	1	310
Malay ..	42	10	18	6	..	1	..	25	7	..	..	..	..	7
Indian ..	122	27	48	6	4	1	..	59	33	2	..	1	..	36
Total ..	1,220	320	421	76	20	9	4	530	343	17	6	3	1	370

(B).—Statement of Prisoners at present Sick in Hospital 18th October, 1873.

No.	Names.	State of Health on Admission to Gaol.	General Circumstances and Habit of Living.	Period of Stay in Gaol before taken ill.	Whether Long or Short Sentenced.
1	Teh ah Jee..	Not registered ..	Coolie, lived well	1 day	Long.
2	Lim ah Hee	Ditto	Woodcutter ,, ...	9 months ..	,,
3	Zeok Foo	Healthy	Beef butcher ,, ...	3 ,, ..	,,
4	Lim Low Hee	Ditto	Coolie ,, ...	2 ,, ..	,,
5	Wee ah Hong	Ditto	Servant ,, ...	3 ,, ..	,,
6	Vong Chew Nghee	Ditto	Blacksmith ,, ...	2 ,, ..	,,
7	Hoe Keng Soon	Ditto	Coolie ,, ...	2 ,, ..	,,
8	Ko ah Wah	Syphilitic taint ..	Fisherman ,, ...	6 days ..	Short.
9	Goh Team	Not registered ..	Hawker ,, ...	6 months ..	Long.
10	Kong Wah	Healthy	Bazaarman ,, ...	19 days ..	Short.
11	Lee Geok	Ditto	Coolie ,, ...	15 ,, ..	Long.
12	Hoh ah Fook	Not registered ..	Coolie ,, ...	18 months ..	,,
13	Ing Hye	Ditto	Rice beater ,, ...	3 years ..	,,
14	Tan ah Hah	Ditto	Coolie ,, ...	18 months ..	,,
15	Zeoh Wee..	Healthy	Cartman ,, ...	6 days ..	Short.
16	Zap ah Quay	Not registered ..	Hawker ,, ...	19 months ..	Long.
17	Tan ah Kee	Healthy	Poultry seller ,, ...	1 ,, ..	Short.
18	Tay Hoh	Not registered ..	Grass cutter ,, ...	19 ,, ..	Long.
19	Het Doh	Feeble	Pauper	1 ,, ..	Short.
20	Pungooloo Innoos	Healthy	Gardener, lived well	1 ,, ..	Long.
21	Zeap ah Soon	Not registered ..	Carpenter ,, ..	20 ,, ..	,,
22	Lee Toey	Healthy	Pork seller ,, ..	2 ,, ..	Short.
23	Ino. Overree	Ditto	Official under Government, lived well ..	9 ,, ..	Long.
24	Chuah Kow	Rheumatic	Coolie, lived well	2 days ..	Short.
25	Koh Zong	Ulcer on leg	Tinker ,, ...	1 ,, ..	Long.
26	Zap Foo	Ditto	Boatman ,, ...	1 ,, ..	,,
27	Tan Teng Hin	Not registered ..	Chandoo seller ,, ...	14 months ..	,,
28	Lee ah Chye	Weakly	Arrack seller ,, ...	8 days ..	Short.
29	Cheng Choo Leng	Ulcer on leg	Pauper	2 ,, ..	,,
30	Tan Cheong	Healthy	Tea seller, lived well	1 month ..	Long.
31	Poo Hong Cheong	Weakly	Pauper	2 days ..	Short.
32	Lee ah Kim	Healthy	Fisherman, lived well	3 ,, ..	,,
33	Lim Tew	Ditto	Cake seller ,, ...	13 ,, ..	,,
34	Lee ah See	Ditto	Tailor ,, ...	2 months ..	Long.
35	See Hok	Ditto	Fruit seller ,, ...	4 days ..	Short.
36	Chang ah Poh	Not registered ..	Mason ,, ...	8 months ..	Long.
37	Lee ah Wat	In delicate health ..	Fruit seller, an opium smoker ..	1 day ..	Short.
38	Taib	Not registered ..	Gardener, lived well	1 year ..	Long.
39	Zap Kee Chee	Healthy	Fireman ,, ...	18 days ..	Short.
40	Tan ah Choon	Consumption ..	Pauper	1 ,, ..	,,
41	Tan ah Seng	Healthy	Cook, lived well	3 ,, ..	,,
42	Lee Leng	Ditto	Poultry seller ,, ...	1 month ..	,,
43	Ang Kwee	Ditto	Bazaarman ,, ...	4 days ..	,,
44	Nesherally	Ditto	Stoker on board, lived well ..	26 ,, ..	,,
45	Ung Hock	Ditto	Boatman ,, ..	4 months ..	Long.
46	Chuah Kim Sew	Ditto	Tinker ,, ..	26 days ..	Short.
47	Ung Keah	Not registered ..	Coolie ,, ..	5 years ..	Long.
48	Chuah Chew	Healthy	Pauper	25 days ..	Short.
49	Chuah Wan See	Ditto	Coolie, lived well	3 months ..	,,
50	Furoze Mabarooke	Ditto	Stoker ,, ...	2 ,, ..	,,
51	Benjamin Casey	Ulcer on right ancle ..	Sailor ,, ...	1 day ..	,,
52	Leow Teu	Healthy	Blacksmith ,, ...	1 month ..	Long.
53	Baboo Lingum	Ditto	Syce ,, ...	20 days ..	Short.
54	Tan ah Sien	Ditto	Boatman ,, ...	28 ,, ..	Long.
55	Tan Leng Tan	Ulcer on leg	Pauper	1 ,, ..	Short.
56	Tan ah Lee	Leprous	Pauper	None ..	,,
57	Tan ah Boon	Healthy	Coolie, lived well	15 days ..	,,
58	Ang Zeow	Ditto	Boatman ,, ...	1 month ..	Long.
59	Moyd	Ditto	Bill collector ,, ...	2½ ,, ..	Short.
60	Ang Tit	Ditto	Poultry seller ,, ...	2 days ..	Long.
61	Kamis	Ditto	Stoker ,, ...	2 months ..	Short.
62	Lew ah Hee	Ditto	Stone cutter ,, ...	1½ ,, ..	,,
63	Ah Koey	A delicate man ..	Fruit seller ,, ...	13 days ..	,,
64	Wong ah Tak	Ulcer on big toe ..	Pauper	1 ,, ..	,,
65	Zesh Sung Hee	Healthy	Coolie, lived well	3 months ..	,,
66	Koh Tong	Ditto	Cart driver ,, ...	3 ,, ..	,,
67	Ong Tay	Not registered ..	Clerk ,, ...	1 year 3 months .	Long.
68	Ah Kye	Healthy	Cook ,, ...	13 days ..	Short.

(C).—Relative Weight of able-bodied Prisoners, both Long and Short Sentenced, at present in Gaol.

No.	Class and Names.	Long or Short Sentences.	Weight.		Amount of		Number of Days on Penal Diet.
			On Admission.	At Present.	Increase.	Decrease.	
			Lbs.	Lbs.	Lbs.	Lbs.	Days.
	Europeans—						
1	J. Toomey	Long	135	132½	..	2½	60
2	T. Kelly	,,	177	175	..	2	55
3	W. Constantine	,,	158½	165½	7	..	50
4	W. Felton	,,	168	161½	..	6½	50
5	A. Reid	Short	152	149	..	3	20
6	J. Sweney	,,	150	149	..	1	20
7	H. S. Worsh..	,,	136	136	..	..	10
8	T. James	,,	130	122½	..	7½	10
9	E. Bain	,,	117	115	..	2	10
10	T. Delany	Long	142	138	..	4	10
11	W. Nevison	,,	186	178½	..	7½	10
12	W. McNeilly..	Short	152	147½	..	4½	10
	Total	..	..	..	7	40½	..
	Chinese—						
1	Goh Bee	Short	130½	134	3½	..	60
2	Lee ah Hoon..	Long	122	111	..	11	60
3	Tan Chin	,,	110	117	7	..	60
4	Teo Koo	Short	128	134	6	..	60
5	Cheang ah Ko	,,	102	102	..	..	60
6	Low Lean	,,	125	104	..	21	60
7	New ah Wee..	Long	112	117	5	..	60
8	Loo Kah	Short	108	105	..	3	55
9	Tan ah Sam	Long	116	99	..	17	30
10	Lee ah See	,,	100	101	1	..	30
11	Lim ah Seng..	Short	108	116	8	..	20
12	Wee Ho	,,	106	115	9	..	20
	Total	..	..	..	39½	52	..
	Malays—						
1	Abjee	Short	125	123	..	2	13
2	Mahmad	Long	116	114	..	2	60
3	Indin	Short	116	111	..	5	60
4	Arsat	,,	100	102	2	..	60
5	Ahmadie	,,	130	136	6	..	30
6	Abdullah	,,	139	129	..	10	30
7	Inchin	,,	110	110	..	1	25
8	Lanang	,,	121	127	6	..	20
9	Moyd	,,	112	114	2	..	20
10	Sally	,,	112	109	..	3	20
11	Jammah	,,	101	103	2	..	20
12	Amrahwee	,,	109	110	1	..	10
	Total	..	..	..	19	23	..
	Indians—						
1	Samo	Long	106	102	..	4	60
2	Serivengadum	Short	122	128	6	..	45
3	Beemah	,,	123	125	3	..	40
4	Abdul Ganny	Long	132	134	2	..	40
5	Vyteelingum	Short	116	124	8	..	40
6	Veerapen	,,	92	97	5	..	40
7	Chinnapen	,,	114	114	..	..	35
8	Jammoo	,,	107	116	9	..	30
9	Soobaroyah	,,	106	109	3	..	30
10	Md. Sultan	,,	97	100	3	..	30
11	Abdullah	,,	120	124	4	..	25
12	Sabahady	,,	126	135	9	..	25
	Total	..	..	..	51	4	..
	Grand Total	..	..	..	116½	119½	..

No. 56.

The Earl of Carnarvon to Governor Sir H. Ord, C.B.

Sir, *Downing Street, February* 6, 1874.

I HAVE received your despatch of the 28th of November,* forwarding a Report of a Medical Board on the effects of penal diet on the health and lives of the prisoners.

Looking to the great increase in the death-rate since the introduction of penal diet,

* No. 55.

I am unable to agree with the Committee that its effect should be further tried. I have to request that a more varied and nutritious diet may be at once introduced, and that at the end of six months its effect may be reported on, with reference to the health and death-rate of the prisoners.

In my despatch of the 24th of January, 1873,* I intimated that penal diet ought not to be introduced until the results of a similar diet in use in Ceylon had been ascertained. I have to request that you will inquire and explain how it was that this intimation was disregarded.

I have, &c,
(Signed) CARNARVON.

No. 57.

Governor Sir W. F. D. Jervois, R.E., K.C.M.G., C.B., to the Earl of Carnarvon.—(Received February 15.)

(Telegraphic.) *Singapore, February 15, 1875.*

OUTBREAK in criminal prison 13th, long-sentenced Chinese prisoners rose, attacked Superintendent Digby Dent and warders; Dent mortally wounded, died next day. Riot quelled in half an hour; wounded one soldier 10th severely; warders: two seriously, two severely, twelve slightly; prisoners dead fifteen, wounded dangerously eight, severely two, slightly twenty-five. Order and discipline restored; investigation in progress. Communicate with Admiral Hastings Sherness, who will inform Dent's family. Mrs. Dent well; will remain for her confinement. Braddell wounded?

No. 58.

Governor Sir A. Clarke, R.E., K.C.M.G., C.B., to the Earl of Carnarvon.—(Received April 10.)

My Lord, *Government House, Singapore, March 9, 1875.*

BY telegram and by a semi-official note written during my absence in Siam by Mr. Braddell to Mr. Herbert, your Lordship has been informed of the lamentable occurrences which took place in the Criminal Prison here on the afternoon of the 13th ultimo, and which, I regret to say, led on the following day, to the death of Mr. Digby Dent, Superintendent of Prisons.

2. In addition to the Report by the Inspector of Prisons of what took place, I have the honour to forward now the verdicts of the two inquests held by the coroner, where in one case the jury found a verdict of "Wilful Murder" against fourteen Chinese prisoners and others unknown, for the death of Mr. Dent, and of "Justifiable Homicide" in the instance of the Chinese prisoners who lost their lives in their attempt by murder and violence to escape from the prison.

3. The magisterial inquiry to prepare the case for trial in the Supreme Court against the Chinese prisoners is now being held, and there is little doubt but that they will all be fully committed for trial.

4. I am now further instituting a more general inquiry into the management and internal discipline of the prison with a view to devising a more careful system of supervision and management, the results of which will be duly reported.

5. I cannot, however, close this despatch without expressing to your Lordship my feeling that I am, myself, not wholly free from responsibility in this matter, as the aggregation of so many desperate criminals in an establishment which was in the first place but ill adapted for such a purpose, and whose staff of officials, owing to the smallness of the salaries when compared with the onerous natures of the duties, it was found no easy task to keep supplied with efficient men, had long been a source of disquietude to me, and I had already initiated steps for isolating the dangerous characters and those who were in the early stages of their punishments, as well as for the reception at the Civil Prison of the short-sentence prisoners committed in the police courts, it having been found that the frequent changes amongst the latter were a constant source of irritation and discontent to the longer-sentence men, and rendered a consistent discipline among them more difficult to sustain.

6. There has been without doubt a want of supervision and an absence of effective precautions arising from the over confidence that had grown up under the system formerly

* No. 54.

in force in these same buildings when they were occupied as barracks by Indian convicts. But as the system of penal management has been but very recently made the special object of inquiry, and both legislative and administrative measures had been taken upon it, I fear that I have been induced to trust too much to what had already been done.

7. My apprehension, too, especially of combination amongst the large number, had been to some extent dissipated by the assurances I had received from the former Superintendent, Mr. C. B. Waller, that on any attempt of the kind, intimation from some accomplice or informer would be sure to find its way to him; and the late Superintendent, Mr. Dent, must have to some extent inherited this feeling, as it was only a short time since that he declined the services of a European-Chinese linguist, whom it was proposed to engage as a detective warder amongst the Chinese prisoners.

8. It is, of course, difficult in similar cases to these to assign any immediate cause for the outbreak, and, perhaps, in this instance, it would be premature to do so until the present inquiry has been terminated. But it cannot be doubted that the temptations to similar catastrophes are always enhanced when any neglect by the warders to carry arms exists; and it is to be regretted that a rule ordering the warders invariably to wear revolvers on duty had not been more uniformly enforced, but it appears, unfortunately had been allowed to fall into desuetude from an apprehension on the part of the prison authorities that the subordinate officials might be too ready to use their fire-arms without sufficient cause.

9. And, indeed, as a proof of the false security felt in the prison, it was only at a recent surprise visit to the gaol that I remarked to the late Superintendent that when the convicts had been assembled for the infliction of punishment, the military guard had not been paraded under arms, as should invariably be the case under such circumstances.

I have, &c.

(Signed) A. CLARKE.

Inclosure 1 in No. 58.

Report on the Outbreak in the Criminal Prison, Singapore, February 13, 1875.

ON the 13th February, 1875, at 5 P.M., during evening meal, the outbreak occurred among the lower and middle grade men. They were seated in the shed nearest to the entrance. The whole number of these grades was 389, the number in this shed 280, and of these about 60 took part in the attack.

The first blow was struck by a prisoner near the centre of the shed, who hit Warder Sandford between the eyes with a hatchet partly concealed by his sleeve. Then a number of men (all Chinese) rose and cried "Tah! tah!" ("strike!") and set upon Warders Sandford and Burton (in charge of the middle grade). Mr. Dent, who was standing inside the shed at the time of the attack on the warder, went to his assistance, and was struck in the back with a chisel and knocked down by several prisoners. Warders Sandford and Burton were also thrown down and beaten with sticks and various weapons. The other warders on duty in the prison were Warders Clark, Savage, Redding, and Capel, all of whom came to Mr. Dent's assistance, but were unable to rescue him or to seize any of the gang. Mr. Dent had only an umbrella (it was raining), and the European warders had heavy walking sticks. All of them were more or less hurt, Mr. Dent (since dead) and Warder Sandford most seriously. Some of the prisoners had armed themselves with the "kunda" sticks used in carrying in the buckets of food. Some had hatchets, chisels, iron bars and pointed rods, apparently brought away from the mechanic's work-yard, or obtained from the rattan work-shed in the main yard. The pointed bars and rods are believed to have been prepared for the purpose; sledge hammers were also procured by breaking open the store rooms near the Upper Grade Ward.

The gaoler was discharging* prisoners at the time, and knew nothing of what was happening until Warder Capel came running into the Superintendent's office at the main entrance, and said a lot of men had escaped over the wall. This only occurred after the gang had made for the work yard.

The Gaoler took his revolver from his desk and followed Mr. Capel outside, where he saw the prisoners on the road, and immediately pursued them. He says that had he known what was going on inside, he should have gone in that direction and not to the gate; but he imagined it was merely a case of escape. He did not return till 5.30 P.M., when the

* Sunday's discharges being made on Saturday evening.

whole disturbance was over. He succeeded, however, in securing five of the escaped prisoners.

The Chief Warder (Mr. Lamb) was in the European yard at the time, and hearing Apothecary Tallent, then engaged in visiting the cells, call out something in an excited tone of voice, he went out, and when he saw that there was a disturbance, took out the batons kept in his room near the ward door for such a contingency, and distributed them among the European prisoners. He then called upon the soldiers among their number to follow him, leaving the sailors as a guard to protect the gate. He met Mr. Dent bleeding, and supported by two prisoners, and saw several of the sub-warders (transmarine) near the drill shed also injured. As he passed Mr. Dent said, "Go on."

The gang at his approach ran off to the inner gate leading into the work yard, and the gate-keeper made off. He was, unfortunately, not placed on the safe side. The gang turned on getting through the gate, but Mr. Lamb and the European prisoners forced their way through the gate. Two of the regimental guard (Her Majesty's 10th) had joined them as they crossed the main yard.

The gang then separated in the work yard, some getting ladders from among the lumber in this yard, and setting them against the wall, others breaking open the drawers and the boxes in the carpenter's shed, and arming themselves with the heavy tools. It was at this juncture that the escapes took place through the grounds of the French church. The warders and Europeans having found themselves unable to cope with the gang while armed only with sticks, had retired to the gate. Shortly after this the stand of rifles placed in the guard-room inside the main gate against such a contingency were brought up and distributed (Mr. Lamb had sent two European prisoners for them), and then the European soldiers, both guard and prisoners, loaded by Mr. Lamb's orders, and, as he states, to prevent escapes, he at once ordered them to fire.

The first shot had previously been fired from the rifle of one of the military guard. The man had been wounded, and Mr. Lamb had given his rifle to a European prisoner to fire at a prisoner in the act of escaping.

When the prisoners opened fire generally, there were about 35 of the gang remaining in the work-yard. Of these 14 were killed on the spot and 18 wounded, 3 being secured unhurt. The soldiers kept together, but the Chinamen were scattered about, attempting to escape at the middle road gate, and at both the extreme corners of the yard.

Before the firing began the Chinamen fought desperately. One of them attacked the soldier mentioned above, another turned upon Warder Lamb, who had slipped down, and threatened his life with an axe, till despatched by prisoner Felton with a blow from his baton; another hid himself in a privy, and would not permit himself to be seized alive. It is said that only two men appealed for mercy, and both were saved.

Mr. Lamb states that towards the end of the affair his party got separated, and were not completely under his control; several sailor and civilian prisoners had also joined them, otherwise he would have stopped the firing earlier.

The whole affair was over when the Gaoler returned at 5·30 P.M. He found the prisoners of the upper grade, the short-sentence men and the revenue prisoners, together with those of the middle and lower grades who had not joined the gang, sitting quietly, to the number of about 450 men, in their proper places. He states that at the time he could not see a single warder or native sub-warder looking after them, except a wounded transmarine on the ground. All the Europeans were either in pursuit of escaped prisoners or with Mr. Lamb's party. It is not satisfactorily explained where all the native sub-warders had gone.

The total number of killed, wounded and escaped are as follows:—

Killed—	
In the gaol	14
Of those who escaped	—
Wounded—	
In the gaol (slightly)	9
„ (severely)	9
Of those who escaped (slightly)	16
„ „ (severely)	3
Escaped (not yet recaptured)	3
Captured unhurt	5

A great number (said to be 25 in all) actually got outside the gaol, but most of them were secured at once, and only 3 are found to be missing.

Of the 9 severely wounded, 3 have died already, and others are not expected to survive.

There does not appear to have been the slightest suspicion among the prison officers

of what was coming. But it is easy to find indications of bad feelings and recklessness among the prisoners (especially certain life-convicts) during the past year, and more especially within the last six months.

The following are some of the occurrences I allude to :—

1st. Long Ah You's attack on Warder Fontaine. (I held an inquiry into this at the time.) Warder Fontaine only saved himself from the attack by presenting his revolver at him.

2nd. Wee Ah Pak's information of a plot among life-convicts, reported by Mr. Waller in his letter of that date. This prisoner was of a superior class, and has acted as informer, and proved himself reliable in the Penang Gaol in 1871. Mr. Waller fully believed in the truth of the report, and timely measures were taken.

3rd. The attack on Gaoler Macdonald and Warder Fontaine by three middle-grade prisoners (the Slangore pirates of 1871), with Chang Kols. All three were flogged for that offence, and all are now mixed up in this affair. This gang of pirates will prove, I think, to have been at the bottom of the whole affair.

4th. Wee Ah Pak's (above-mentioned) death from injuries received in sleeping ward.

5th. The stabbing of Warder Redding by middle-grade prisoner Yap Ah Quay (Slangore pirate) on 24th December, 1874.

6. The recent escapes of Lee Ah Kim, life-sentence prisoner (Slangore pirate), on 14th January, 1875 ; and short-sentence Chuat Tek Chew, on the 3rd February, 1875.

It is suggested, and probably with some truth, that Saturday was chosen for the outbreak in consequence of a flogging to be administered that evening, when the prisoners would be drawn up in a hollow square round the Europeans. This was postponed in consequence of the rain. The persons to be flogged, however, a Kling and a Malay, did not join in the affair.

So far as can be judged at present, I attribute the outbreak to the plotting of two notorious gangs, and to their great opportunities for so doing, through the system of working and sleeping in association. Added to this is the fact that not one of the warders, European or native, understands Chinese.

As to the part played by the two gangs, I refer to the Slangore pirates and the gang to which the late Governor's syces belonged. Both of these consist of Macao men, and the great majority of those engaged in the affair are Macao men.

The greater number of these two gangs are already identified among the killed, wounded and missing. It will be seen also that in several of the worst prison offences reported to Government, the Slangore men were the culprits. There are certain minor points that confirm the view that the plot originated with these men.

The success of the prisoners at first is to be attributed to the facts—first, that the prisoners were armed, and secondly, that the warders were not.

Revolvers were distributed among the warders in 1873, but except ex-Warder Fontaine, none of them thought fit to wear the weapon, and Mr. Waller declined, it is stated by the Gaoler, to give an order on the subject. Under these circumstances, the 7 Europeans were of course overpowered. Of the sub-warders none assisted to any purpose except the old transmarines still serving, and one Siamese, and one Malay assistant-warder.

With regard to the arms concealed on the prisoner's person, the man had just come from the carpenters' shed, and had probably brought away the tools they had been using. The gate-keeper of the inner gate is expected to see that nothing is brought into the main yard, but evidently failed to do his duty on this occasion. A thorough search is made when the men are locked up. The overseer of the work-yard did not count the tools.

Another cause had contributed to the success of the gang's first operations is to be found in the way in which this inner gate was guarded. It is true that it merely led from one yard into another, but the mechanic's work-yard was not supposed to be an over safe one either in construction or otherwise, and the gate should have been guarded accordingly.

The sub-warder just mentioned, Latib-Bin-Bugis, was, however, accustomed to keep he gate on the unsafe side, facing the main prison. He naturally ran off when the Chinese made for the work-yard.* If this gate had been closed, as he would probably have taken care to have done from the other side, none of the escapes would have occurred.

As regards the effectual support afforded by the European prisoners under Warder Lamb's direction, I will here merely state that it is clearly due to them that the whole gang did not make their escape.

I have taken the statements of all the Europeans concerned, but with respect to the

* Further inquiry makes it appear probable that a party of Chinese rushed to secure this gate simultaneously with the attack on Mr. Dent.

points referred to, and especially as to the slaughter that took place in the work-yard, further inquiry, when some of the warders will be able to bear examination, seems desirable.

In the mean time I will suggest that some means be taken to restore confidence and discipline, for the wildest rumours are credited outside as to the numbers who escaped, and they are probably exaggerated in the gaol. The complete failure of the attempt should be brought home to the prisoners.

(Signed) ALLAN SKINNER,
Inspector of Prisons, Straits Settlements.

February 15, 1875.

P.S.—I append a list of the killed, wounded and escaped, corrected by the Acting Superintendent up to the 17th instant.

A. M. S.

Inclosure 2 in No. 58.

Verdict of the Coroner's Jurors at the Inquest held on the Body of D. H. Dent, late Superintendent of Prisons, Singapore.

WILFUL murder against the following:—

Poh Ah Wah, middle grade, No. 4; Lee Ah Sam, lower grade, No. 159; Lee Ah Yat, middle grade, No. 342; Lee Ah Seng, middle grade, No. 331; Leong Ah Ong, middle grade, No. 25; Chin Ah Sam, middle grade, No. 321; Cheah Ah Boo, middle grade, No. 12; Oh Yang Soo, middle grade, No. 48; Low Lee, middle grade; No. 251; Tan Ah Sam, lower grade, No. 325; Sim Si Hup, middle grade, No. 148; Cho Ah Pow, middle grade, No. 323; Lee Ah Kow, middle grade, No. 336; Leang Ah Boi, middle grade, No. 270.

Together with divers other persons to the jurors unknown.

The Jury feel it to be their duty to record their unanimous opinion, that had it not been for the great lack of supervision exercised over the prisoners while at work in the workshops, and the want of a proper system of searching their persons when they left off work, whereby they were enabled to arm themselves with a variety of deadly weapons, and carry the same undetected into the prison-square, the outbreak would not have occurred; also, that had the warders of the prison been armed with the revolvers which were at one time issued to them, but which were subsequently taken from them, the outbreak would never have been attempted.

They would also recommend to the favourable consideration of the authorities the valuable assistance rendered by the European prisoners in quelling the outbreak, and by the three Kling prisoners, Chekitty, Bakardeen, and Allabux, in protecting Captain Dent from further injury.

Before me,
(Signed) A. W. V. COUSINS, *Coroner.*

(Signed) ALEX. M. MARTIN.
G. HARPER.
T. CUTHBERTSON.
A. S. CUMMING.
JOHN W. WITHAM.
J. P. DE BASAGOITI.
TAN SENG POH.

Upon the verdict being explained to the several prisoners through the Government Chinese Interpreter, W. A. Pickering, the prisoner Poh Ah Wah makes the following statement, after having been duly cautioned:—

"Tell him (meaning the Coroner), I am the man who killed him. The others are good men."

Before me,
(Signed) A. W. V. COUSINS, *Coroner.*

Inclosure 3 in No. 58.

Verdict of the Coroner's Jurors at the Inquest held on the Bodies of the undermentioned Chinese, late Prisoners in the Singapore Prison.

"WE the Jurors, find that the deaths of the said Oon Ah Chuan, New Ah Foong, Tan Seng Quat, Lim Ah Kow, Chin Ah Cheng, Lim Ah Chong, Ho Ah San, Lo Hui, Yeo Ah Quay, Tay Choi Ten, Yap Ah Foong, Lim Ah Koon, Low Ah Pat, Chuat Kim, Ong Chin Tye, Chan Cheong Leong, Yeong Ah Yew, Chew Ah Yew, and Tan Ah Keah, were caused on the 13th day of February last, during a riotous outbreak on that day of prisoners confined in the Criminal Prison, such outbreak being accompanied by murder and assault; in the suppression of which, the warders, European prisoners, and others, inflicted gun-shot and other wounds, which caused death to the above-named prisoners; and under such circumstances that we consider the act justifiable.

"We also wish to record the great service rendered by the European prisoners (especially the man Felton), fully believing had they not given their assistance, the outbreak would have been attended with more serious results.

Before me,

(Signed) A. W. V. COUSINS, *Coroner.*

(Signed) R. B. FARRAR.
WM. McKERROW.
E. McALISTER.
J. NEAVE.
WEE AH HOOD.

Inclosure 4 in No. 58.

List of Prisoners Killed and Died in the Criminal Prison, Singapore.

No.	Registered No.	Name.	Offence.	Sentence.	Date of Sentence.	By whom and when Sentenced.	Nationality.	Remarks.
1	4926	Oon Choon	1st, robbery; 2nd, house-breaking	7 years	Feb. 14, 1874	Superior Court, Singapore	Hokien.	
2	4301	Neoh ah Koh	Gang robbery, armed with certain deadly weapons	15 ,,	Apr. 10, 1874	Ditto	Teochew	See list of wounded, No. 26.
3	81	Tan Seng Quah	Murder	Life	July 7, 1871	Ditto	Hokien.	
4	152	Hoh ah Sam	Piracy	Life	Nov. 1, 1871	Superior Court, Penang	Macao	Salangore.
5	50	Tay Choey Teng	Robbery	10 years	Jan. 4, 1871	Superior Court, Singapore	Hokien.	
6	118	Yeong ah Yew	Burglary and larceny	10½ ,,	Sept. 6, 1871	Superior Court, Malacca	Macao.	
7	287	Lim ah Koon	Robbery	15 ,,	Oct. 8, 1872	Superior Court, Singapore	Teochew.	
8	2139	Chin ah Cheng	Gang robbery	10 ,,	July 8, 1873	Ditto	Macao	Governor's syce. See list of wounded, Nos. 12, 13, and 14.
9	2209	Loh Hin	Culpable homicide, not amounting to murder	15 ,,	July 8, 1873	Ditto	Hokien.	
10	2972	Lim ah Kow	1st, gang robbery; 2nd, theft in a dwelling-house	15 ,,	Oct. 10, 1873	Ditto	Teochew	See list of wounded, No. 18.
11	2999	Chan Chong Leong	Murder	Life	Aug. 14, 1873	Superior Court, Penang	Macao	See list of wounded, Nos. 21 and 23.
12	3452	Yoi ah Quy	House-breaking and theft	3 years	Jan. 16, 1874	Superior Court, Singapore	Teochew.	
13	4728	Chuah Kim	Ditto	2 ,,	Jan. 22, 1874	Quarter Sessions, Singapore	Ditto.	
14	5190	Lim ah Chong	Rioting; joining an unlawful assembly, armed with deadly weapons; robbery, and house-breaking	10 ,,	Aug. 5, 1874	Superior Court, Penang	Ditto	Penang riots. See list of escapes, No. 3.
15	5192	Oong Chin Huye	Ditto	14 ,,	Aug. 5, 1874	Ditto	Ditto	
16	5189	Low ah Poh	Ditto	10 ,,	Aug. 5, 1874	Ditto	Ditto	
17	5872	Yeap ah Foong	Gang robbery	10 ,,	Nov. 14, 1874	Ditto	Kay	See list of wounded, Nos. 29, 30, and 31.

(Signed) J. H. HODGSON, *Lieutenant* 1-10*th Foot*,
Acting Superintendent of Prisons.

Office of Superintendent of Prisons, Singapore,
February 17, 1875.

Inclosure 5 in No. 58.

List of Prisoners Wounded on the 13th February, 1875.

No.	Registered No.	Name.	Offence.	Sentence.	Date of Sentence.	Where and by whom.	Nationality.	Remarks.
1	76	Chan Law Lee	Burglary and stabbing	Life	July 7, 1871	Superior Court, Singapore	Teochew.	
2	142	Lim Kim	Stealing in a dwelling-house	7 years	Jan. 15, 1872	Ditto	Hokien.	
3	286	Seah ah Chee	Forgery	7 ,,	Oct. 7, 1872	Ditto	Teochew.	
4	157	Pang ah Kin	Piracy	Life	Nov. 1, 1871	Superior Court, Penang	Macao	Salangore.
5	148	Lee ah Seng	Ditto	Life	Aug. 9, 1871	Ditto	Ditto.	
6	155	Chew ah Pow	Ditto	Life	Nov. 1, 1871	Ditto	Ditto	Ditto.
7	61	Yeong ah Ong	Burglary and larceny	7 years	Mar. 8, 1871	Superior Court, Malacca	Ditto.	
8	64	Poh ah Hoh	Robbery attempted with violence	10 ,,	April 6, 1871	Superior Court, Singapore	Teochew.	
9	146	Lee ah Zeh	Piracy	Life	Aug. 9, 1871	Superior Court, Penang	Macao	Ditto.
10	1689	Moh ah Zeon	Culpable homicide, amounting to murder	Life	April 16, 1873	Superior Court, Singapore	Teochew	Same case.
11	1688	Lee ah Kow	Ditto	Life	April 16, 1873	Ditto	Ditto	
12	2136	Chow ah Lock	Gang robbery	10 years	Jan. 8, 1873	Ditto	Kay	Governor's syce. See list of deaths, No. 8.
13	2137	Tan ah Sam	Ditto	10 ,,	Jan. 8, 1873	Ditto	Macao	
14	2140	Lim ah Kee	Ditto	10 ,,	Jan. 8, 1873	Ditto	Ditto	
15	2686	Leang ah Hing	Stabbing, cutting, and wounding	7 ,,	Feb. 5, 1872	Superior Court, Penang	Ditto.	
16	2693	Ong Gee	Piracy, and attempt to murder	14 ,,	Aug. 7, 1872	Ditto	Ditto.	
17	2905	Koh Joo Seng	House-breaking by night, &c.	10 ,,	Oct. 10, 1873	Superior Court, Singapore	Teochew.	
18	2973	Low Seang Chek	Gang robbery	10 ,,	Oct. 10, 1873	Ditto	Ditto	See list of deaths, No. 10.
19	2981	Zang Kong	House-breaking and theft	7 ,,	Sept. 10, 1873	Superior Court, Malacca	Kay	Same case.
20	2982	Lim ah Kong	Ditto	3 ,,	Sept. 10, 1873	Ditto	Ditto	
21	3000	Wong ah Sam	Murder	Life	Aug. 14, 1873	Superior Court, Penang	Macao	See list of deaths, No. 11.
22	3011	Tan Choy	Culpable homicide, not amounting to murder	7 years	Oct. 10, 1873	Superior Court, Singapore	Hokien.	
23	3002	Cheah ah Lim	Murder	Life	Aug. 14, 1873	Superior Court, Penang	Macao	Ditto.
24	3862	Lim Chee Ky	House-breaking and theft	3 years	Feb. 26, 1874	Police Magistrate, Singapore	Teochew.	
25	4216	Chew ah Jew	House-breaking, &c.	10 ,,	April 10, 1874	Superior Court, Singapore	Ditto.	
26	4299	Lee King Chong	Gang robbery, armed with certain deadly weapons	15 ,,	April 10, 1874	Ditto	Ditto	See list of deaths, No. 2.
27	4937	Cheah Kang	Gang robbery, &c.	10 ,,	July 14, 1874	Ditto	Ditto.	
28	5196	Tan ah Keah	Rioting; joining an unlawful assembly armed with deadly weapons	10 ,,	Aug. 5, 1874	Superior Court, Penang	Ditto	Penang riots. See list of escapes, No. 3.
29	5859	Tung ah Hak	Gang robbery	10 ,,	Nov. 14, 1874	Ditto	Ditto	Same case. See list of deaths, No. 17.
30	5863	Tan ah Toong	Ditto	10 ,,	Nov. 14, 1874	Ditto	Ditto	
31	5870	Lee ah Sam	Ditto	10 ,,	Nov. 14, 1874	Ditto	Macao	
32	5889	Aye Tim	House-breaking, &c.	3 ,,	Jan. 7, 1875	Superior Court, Singapore	Hokien.	
33	6019	Whab	Theft	6 months	Feb. 10, 1875	Police Magistrate, Singapore	Malay.	
34	585	Lim aug Hab	Gang robbery, &c.	7 years	Jan. 6, 1873	Superior Court, Singapore	Hokien.	

(Signed) J. H. HODGSON, *Lieutenant* 1-10*th Foot*,
Acting Superintendent of Prisons.

Office of Superintendent of Prisons, Singapore,
February 17, 1875.

Inclosure 6 in No. 58.

List of Casualties, Criminal Prison, Singapore.

	European Staff.	Native Staff.	Prisoners.		Total.
			Middle Grade.	Lower Grade.	
Deaths..	..	..	13	2	15
Dangerously wounded	1	2	7	1	11
Severely wounded	1	1	2	..	4
Slightly wounded	3	9	21	4	37
Total	5	12	43	7	67

(Signed) F. K. HAMPSHIRE, M.B., *Colonial Surgeon.*

Singapore, February 14, 1875.

Inclosure 7 in No. 58.

List of Prisoners Escaped on the 13th February, 1875.

No.	Registered Number.	Name.	Offence.	Sentence.	Date of Sentence.	When and by Whom.	Nationality.	Remarks.
1	63	Lee ah Pang ...	Burglary and larceny ...	14 years	March 8, 1871	Superior Court, Malacca ...	Hylam ...	...
2	2,208	Ong Koon	Culpable homicide, not amounting to murder	15 ,,	July 8, 1874	Superior Court, Singapore...	Hokien ...	See list of deaths, No. 9.
3	5,193	Chuab ah Chek ...	Rioting; joining an unlawful assembly armed with deadly weapons; robbery and house-breaking	10 ,,	August 5, 1874	Superior Court, Penang ...	Teochew ...	Penang riots. See list of deaths.

(Signed) J. H. HODGSON, *Lieutenant, 10th Foot,*

Office of Superintendent of Prisons, *Acting Superintendent of Prisons.*

Singapore, February 17, 1875.

No. 59.

Governor Sir W. F. D. Jervois, R.E., K.C.M.G., C.B., to the Earl of Carnarvon.—
(*Received July* 19.)

My Lord, *Government House, Singapore, June* 4, 1875.

I HAVE the honour to inform your Lordship that, before his departure from these Settlements, my predecessor had prepared a despatch in reply to your Lordship's, dated 6th February, 1874.* The delay which had taken place in communicating with your Lordship on the subject was caused by the necessity of collecting information from various quarters before a Report on the system of penal diet could be submitted.

2. Reports were obtained from Ceylon and Hong Kong on the working of the system in those Colonies, from the Visiting Justices at Singapore, and, lastly, from the Principal Civil Medical Officer here, forwarding the result of observations which had been made by him in Singapore Prison, and expressing his opinion that the penal diet does not in any way act prejudicially on the health of those subject to it.

Looking to the concurrent testimony to the same effect which had been received from Ceylon and Hong Kong, there appeared to be no reason for interferfering with the present low scale of food for prisoners under sentence of rigorous imprisonment.

3. On this proposed despatch, however, which had been actually signed by my predecessor, I find a remark, dated March 25, 1875, that this despatch had better be allowed to stand over, pending the Report of a Committee of Inquiry, which had been appointed here to consider the question of prison discipline and management, with reference to the late outbreak in the criminal gaol. I also find a further note by Sir A. Clarke, dated 7th May, that there was every reason to believe that the enforcement of this diet was the real cause of the disturbances.

The Committee have not yet concluded their labours, and, pending the receipt of

* No. 56.

their Report, I am not in a position to afford your Lordship fuller information on the subject.

I have, &c.
(Signed) WM. F. DRUMMOND JERVOIS.

Inclosure 1 in No. 59.

Sir, *Colonial Secretary's Office, Colombo, May* 21, 1874.

WITH reference to your letter of the 23rd March last, I am directed to transmit to you, for the information of the Governor of the Straits Settlements, the inclosed copy of a Report by the Inspector-General of Prisons here, on the scale of penal diet adopted in the gaols of the island, together with a copy of the Rules approved by the Government for its application.

I have, &c.
(Signed) CHARLES P. LAYARD,
Acting Colonial Secretary.

The Hon. the Colonial Secretary,
Straits Settlements.

Report referred to.

Prison's Office, Colombo, May 8, 1874.

I have the honour to annex copy of the prison dietary, and to state that the fiscals generally report that the issuing of penal diet works well, and is in no way injurious to health.

The Prison Discipline Commission have reported to the same effect.

I annex extracts from a Report by Mr. Duval, and from my Annual Report of 1873.

(Signed) F. R. SAUNDERS, *Inspector-General of Prisons.*

Prison Dietary.

Europeans and Burghers.

Full Diet.—1¾ lb. of bread, 1 oz. of sugar, ½ oz. of coffee (ground), 1 lb. of meat, 2 plantains, ½ oz. salt and pepper.

Penal Diet,—1¾ lbs. of bread.

Natives.—Two rice cakes or appas, with ⅓ oz. of ground coffee and 1 oz. of jaggery, ⅔ of a measure of rice, with 2½ oz. of salt fish, and a sufficient quantity of vegetable, with the necessary condiments, to make curry for two meals.

Penal Diet.—⅙ measure of rice to make conjee in the morning, ⅔ of measure of rice and salt for two meals.

Extract from Mr. Duval's Report.

The prisoners in the penal stage are weighed every month before the commencement of the issue of penal diet, and the following extracts from a letter dated March 10, 1869, affords satisfactory proof that the system, though severe, is not injurious to health.

"The test of the system, as affects the health, really rests in the fact that the prisoners generally improve in bodily vigour and aptitude for labour under the treatment."*

Extract from Mr. Saunder's Report.

Diet.—The diet of prisoners continues to be on the same scale as in previous years.

* It is right to remark that the Secretary of State did not concur in the views here expressed as to the effect of penal diet in promoting the health of prisoners.

Penal diet is reported, with few exceptions, to be working well. The prisoners undoubtedly dislike it; and when the result is carefully tested, it is shown to have no ill effect on the health. One Fiscal regards it as a safeguard against the effect of higher feeding during the rest of the month than the prisoner had been accustomed to as a free man.

Diet is purely a medical question, but my non-professional opinion is that our diets are too high, and that the prisoners are too well fed.

The following Rules and Regulations made by the Governor, with the advice of the Executive Council, to be observed in the different prisons in this island, are published for general information.

By his Excellency's command,
(Signed) WILLIAM CHAS. GIBSON,
Colonial Secretary.

Colonial Secretary's Office,
Colombo, June 12, 1867.

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1. The diet of every prisoner sentenced to imprisonment and hard labour, or committed to be detained at hard labour, shall consist of rice and salt only for food (or, in the case of Europeans, of bread), and of water only for drink, for the first ten days in each month of imprisonment. When the whole term does not exceed ten days the prisoner will be kept on this penal diet for the whole time.

2. The Local Medical Officer of each of the prisons is hereby directed to watch most carefully, and to report promptly and fully to the Principal Civil Medical Officer, what effect this diet produces on each prisoner's health; and the former is authorized to alter the diet of any prisoner if, in his judgment, the prisoner's state of health makes such alteration necessary. Every such alteration, and the reasons for making it, and the effect produced by it, shall be specially reported to the Principal Civil Medical Officer.

Inclosure 2 in No. 59.

Sir, *Colonial Secretary's Office, Hong Kong, April* 13, 1874.

IN accordance with the request contained in your letter of the 23rd March last, I have the honour to inclose to you, by desire of his Excellency the Governor, the scale of penal diet in use in the Hong-kong Gaol.

In reply to your inquiry, how it is found to work, and whether or not it increases the death-rate amongst the prisoners, I have to inform you that since the introduction of penal diet and labour into the gaol in September, 1872, the general health of the prisoners has been very good. It is necessary, however, in the case of Europeans to watch the effect of the system carefully, as with some men weight is rapidly diminished after penal diet during the second and third periods.

All prisoners too should be weighed when received in gaol, as well as previous to penal diet and on coming off.

I have, &c.
(Signed) J. GARDINER AUSTIN,
Colonial Secretary.

The Hon. the Colonial Secretary,
Straits Settlements.

SCHEDULE No. 1.

Full Diet.—Daily Ration for each.

European or White Prisoner.	Lbs.	*Chinese or Coloured Prisoner.*	Lbs.
Bread	1	Rice	$1\frac{1}{16}$
Beef or pork, without bone	$0\frac{3}{4}$	Oil, with vegetable and fish	$0\frac{1}{16}$
Potatoes or vegetables of the season	1	Vegetables, two days	$1\frac{6}{16}$
Tea	$0\frac{1}{36}$	Fresh fish, two days in each week	$0\frac{6}{16}$
Sugar	$0\frac{1}{5}$	Cayenne Chutney	$0\frac{1}{16}$
Salt	$\frac{1}{36}$	Tea	$0\frac{1}{36}$
Firewood	2	Salt	$0\frac{1}{36}$
Soap	$0\frac{1}{36}$	Firewood	2
		Soap	$0\frac{1}{36}$

SCHEDULE No. 2.

Penal Diet.—Daily Ration for each.

European or White Prisoner.	Lbs.	*Chinese or Coloured Prisoner.*	Lbs.
Bread	$1\frac{1}{2}$	Rice	$1\frac{13}{16}$
Soap	$0\frac{1}{30}$	Salt	$0\frac{1}{30}$
		Firewood	2
		Soap	$0\frac{1}{30}$

Additional Rules for the Government of Victoria Gaol.

1. No prisoner shall be allowed outside the gaol-walls until three months of his sentence shall have expired, and no prisoner under a sentence of three months imprisonment, or less, shall be allowed outside the gaol walls during h s term of imprisonment.

2. During the period above-mentioned, the prisoners shall be put to shot drill, crank, stone-breaking, or other penal labour.

3. For the first ten days in each month, to be continued for six months, each European and American prisoner shall be fed on bread and water only, while Chinese for the same period shall be fed on rice and water with a little salt.

4. In the case of all prisoners sentenced to fourteen days imprisonment only, the diet shall be for the whole period of their sentence in accordance with the above regulations.

Approved in Council,
(Signed) A. E. KENNEDY, *Governor.*

September 3, 1872.

Additional Rule, November 16, 1872.

No prisoner on penal diet of bread or rice and water (as the case may be), shall be put to hard labour.

Additional Rule 3 (of the 3rd September, 1872), is to be altered by dividing the period on which a prisoner is to be on penal diet, into five days semi-monthly, instead of ten days continuously.

(Signed) J. G. AUSTIN.

Inclosure 3 in No. 59.

Sir, *Singapore, December* 7, 1874.

HAVING to-day received back the papers on penal diet circulated some months ago, I now beg to return them as requested.

I have to regret the delay which has occurred in their being returned to me from circulation amongst the Visiting Justices.

I have, &c.
(Signed) THOS. SCOTT, *Chairman of the Visiting Justices.*

The Hon. the Colonial Secretary,
Straits Settlements.

Sir, *Singapore, May* 26, 1874.

I have the honour to own receipt of your letters of the 8th and 16th ultimo and inclosures, also a Minute of his Excellency of 11th instant.

Having circulated these papers for the consideration of the Visiting Justices, I convened a meeting of that body at the Criminal Prison this afternoon, with a view to discuss the several questions on the spot. The meeting was well attended, and it was unanimously agreed :—

That the present diet table appeared well suited to the prisoners with the addition of

a morning meal of bubor, as proposed by Dr. Randell, which they recommend should be at once allowed.

* * * * * *

(Signed) W. W. WILLANS,
Chairman of the Visiting Justices.

July 6, 1874.

I was not in Singapore when the Visiting Justices met on the 26th May, or I would have protested with my whole soul against the penal diet, more especially when combined with hard labour. It is impossible that the human body can be sustained only on one article of diet and water; even salt is denied, the deprivation of which in the prisons of Holland was considered as a sentence of death in its cruellest form. If penal diet is continued for a few days, the human body may not suffer directly, but let an epidemic appear and these under such sentence will be the first to suffer most severely. I remember Sir R. Christison informing me some years ago that he was one of a Board to inquire into an attack of scurvy that had broken out in the Perth Penitentiary, and he found it was solely owing to the stoppage of a small quantity of milk that was daily allowed the prisoners.

To the Europeans, butter or milk, if good; the Chinese, lard; to the Malay and Indian, "ghee;" and suet to all ought to be allowed, else the sentence is not only one of imprisonment but also one of starvation.

The Reports appended by the Medical Officers are of too limited a nature to draw correct conclusions, especially if such conclusions are against all science and all experience.

The time that each prisoner was under penal diet ought also to be stated.

(Signed) R. LITTLE, M.D.

I quite agree with Mr. Waller that if the present diet do not injure the prisoners' health, I do not see the necessity of any alteration. The prisoners must feel the weight of their crime, otherwise there will be no check for others to behave themselves.

(Signed) JOSE D'ALMEIDA, *Visiting Justice.*

Singapore, July 8, 1874.

Inclosure 4 in No. 59.

Office of Principal Medical Officer, Straits Settlements,
Singapore, March 10, 1875.

Sir,

WITH reference to letter dated 19th December, 1874, on the subject of penal diet in the prisons in the Colony, I have the honour to forward the accompanying Report and Returns called for from Colonial Surgeon Hampshire, with tables setting forth the several experiments which have been made, and their results.

I think these fully bear out the opinion that I have previously expressed on this subject, that the penal diet does not in any way act prejudicially on the health of those subjected to it.

I am, &c.
(Signed) H. L. RANDELL,
Principal Civil Medical Officer, Straits Settlements.

The Hon. the Colonial Secretary,
Straits Settlements.

Criminal Prison, Singapore.—Report on the Penal Diet.

This Report is only in reference to native prisoners.

The penal diet for European prisoners not having been enforced since 16th or May, no statistics are available.

The penal diet system was introduced into the criminal prison, Singapore, in the month of February, 1873, at the same time prisoners were subjected to various innovations in discipline, diet, and other circumstances.

No comparison with reference to penal diet can be effectually drawn between the prisoners under the present system and those in former years under the convict system.

The prisoners now undergoing imprisonment are to a large extent of a different nationality.

The discipline also is totally different, and various articles of diet, which in the old system, although not given by Government, were frequently obtained by the prisoners, are now unobtainable and prohibited.

In former years the majority of prisoners consisted of criminals from India and Ceylon. These men were medically examined before embarking for the Straits, with reference to age and physical fitness, therefore none but healthy men in the prime of life were forwarded to these Settlements.

At the present time the prisoners are local criminals, the Chinese largely predominating.

Task work and confinement within the limits of the prison is now the rule with all prisoners, except those belonging to the Revenue Grade.

In former years nearly all the prisoners were employed during the day time on public and other works without the limits of the prison, and large numbers slept outside.

Thus prisoners working without the limits of the prison had frequent opportunities of obtaining fruit, tobacco, opium, and other articles, which cannot be obtained under the present system.

It will thus be seen that the punishment in former years consisted chiefly in the prisoner's being transported from his native place.

Punishment now consists in the seclusion of the prisoner within the walls of the prison, in taskwork, and in a diet both as severe as can prudently be enforced without undermining the constitution of the prisoner.

The House of Correction is now incorporated with the Criminal Prison, and thus a large number of men, from the very lowest ranks of life, paupers, and in some cases men suffering from long-standing disease, pass through the prison, thus considerably swelling the sick and mortality returns.

I append the following returns, marked A B C D and E.*

Return A is based upon the weights of 450 prisoners of three grades. In two grades, viz., the long sentence and short sentence, the prisoners undergo penal diet and penal labour; in the third—the Revenue—prisoners are exempted from this particular punishment.

Table A gives the aggregate weight of 150 prisoners of each grade. From this it will be seen that there is an aggregate gain in all three grades.

The average weight of each prisoner on admission is shown, and it will be noticed that long-sentenced prisoners are the heaviest, and Revenue prisoners the lightest.

Long-sentenced prisoners, as a rule, are men drawn from the well fed labouring class.

Short-sentenced prisoners are in part drawn from the same class, but perhaps fully one half are men from the dregs of the population, many diseased and destitute.

Revenue Grade.—The prisoners in this grade are for the most part men unaccustomed to hard labour, and are drawn from a class of men who gain their livelihood as petty traders, and by gambling.

The average gain per prisoner is most in the short-sentence grade, and my remarks above in reference to this grade, I think, account for this.

On reference to Table B it will be seen that although in Table A there is an aggregate gain amongst prisoners, yet only a certain per centage really gain, whilst a per centage lose, and another per centage neither gain nor lose.

In this Table the highest per centage of those who gain, and the lowest per centage of those who lose, will be found in the short-sentence prisoners.

The smallest per centage of gain is amongst revenue prisoners, whilst the per centage of those who lose in this grade is almost on a par with that of long-sentenced prisoners.

In the former case wholesome and regular diet, and in the latter case a somewhat restricted diet to that which they have been accustomed, and the irksomeness of prison discipline may fairly be said to account for this.

The average gain in those who have increased in weight is highest amongst long sentenced prisoners, and smallest amongst revenue.

In those who have decreased in weight, these conditions are exactly reversed.

On reference to the record of weights of prisoners, numerous instances occur where long-sentenced prisoners on admission, weighing very considerably above the average, such

* Only A and B printed.

as 140 and 150 lbs., or even more, lose a considerable amount after their admission, until they reach a certain weight, at which they remain stationary.

In these cases, it has probably happened that the prisoner has been for some time awaiting trial in one of the civil gaols, where he has been on a full diet with no labour to perform, and scarcely any exercise. This loss is therefore one in no wise detrimental to the prisoner; in fact, he probably only regains his normal standard of weight.

Return B shows the weights of 36 prisoners—12 Chinese, 12 Malays, and 12 Indians, at the commencement and termination of each penal diet period, the last weight recorded being at the termination of the last penal diet period undergone by each prisoner. It will be seen that, as a rule, prisoners during the penal diet period lose a trifling amount of weight, which is in most cases regained and added to during the intermediate period when they are on the ordinary prison diet.

The majority of prisoners in this Table are long-sentenced men; five months is the longest time on record. It was found impossible to obtain a record of any prisoners for the full six months, as I did not introduce so close a system of weights until the 1st April, and in September, owing to a few cases of cholera having occurred in the prison, I deemed it advisable to recommend that the penal diet should be omitted for a time.

In this Return the fact of a prisoner having been in hospital did not exempt him from being incorporated in it.

Return C.—This Return shows per-centage of admissions into hospital, and the per-centage of admissions to average strength. In the lower and short-sentenced grades, the per-centage at first sight appears to be very high in comparison with that of the other grades, but this high per-centage is principally due to the number of cases of disease, such as ulcers, syphilis, itch, &c., contracted previous to admission into prison.

It will be seen that, in the Revenue grade, the per-centage of admissions is 112, whilst in the middle and upper grades it is 77 and 50 respectively.

Return D.—This Return gives the mortality for the year amongst native prisoners.

The mortality, notwithstanding that four cases were due to cholera, will bear, I believe, a very favourable comparison with that of the prisons in the Madras Presidency and Ceylon, especially when it is considered that the short sentence grade consists of prisoners who would undergo sentence in a House of Correction or Penitentiary in other places.

The average strength of this grade is a tolerably large one, and, owing to the periods of imprisonment varying from a few days to six months, a large number of persons pass under review every year. Numbers, no doubt, greatly benefit during their stay in the prison, while some, after a life of misery and squallor, and years of sickness, end their life in what is, to them, comparative luxury.

It will be seen, on reference to paragraphs following the Table of Deaths, that one-half of the deaths occurred in prisoners who had never been subjected to penal diet or penal labour, and therefore these deaths must be attributed to causes entirely independent of the penal system.

Two deaths occurred of prisoners who were subjected in 1873 to penal diet and light labour.

The remaining sixteen deaths occurred of prisoners who had been subjected to the penal system, and it must be borne in mind that a large majority of the prisoners confined in the prison during the year had been subjected to the penal system.

Month by month the numbers of these prisoners rapidly increased, whilst, on the other hand, the former class rapidly diminished, and at the close of the year only a small per-centage of upper and middle grade prisoners remained, who had not been subjected to the penal system.

I append the Mortality Table for 1873, analysing it in the same way as that for 1874, with reference to the penal system.

I am unable to furnish the percentage of deaths to strength of the various grades, and also the percentage of deaths to admissions into hospital from these grades.

In connection with the deaths for 1873, I must state that cases of cholera in that year were treated outside the prison, and, therefore, no deaths from this disease occurring in the prison hospital, the mortality is not included in the total number of deaths.

On comparing the two years, out of the total number of deaths, 9 in each occurred in prisoners who were unfit for the penal system. Excluding these, there remain 27 and 25 deaths in 1873 and 1874 respectively. Of these, in some cases, the state of health was registered on admission; in others not so, but in this Report they are inferred to have been in a healthy state.

Of the 27 deaths in 1873, 12 did not undergo the penal system, as they were admitted

into prison previous to its introduction; 2 were at light work and penal diet; the remaining 13 underwent penal diet and penal labour.

Return E.—A comparison is made of the Criminal Prison for the years 1873, 1874, with the House of Correction in 1869, 1870, 1871, and 1872.

By this it will be seen that the percentage of deaths to total treated in 1874 is considerably below the average of that for the four years 1869, 1870, 1871, and 1872, when the penal diet was not in existence; that the average daily percentage of sick was more than 2 per cent. less. That, although the percentage of deaths to strength is a trifle higher, yet, if we exclude the deaths from cholera and one from manslaughter, it gives very nearly the same results as the average for four years.

I purposely omit the column for 1873, as the prison in that year was passing through a stage of transition.

Return F shows the average strength, daily sick, and deaths, together with the percentage of the two latter to the former for three years. In 1872 and 1873, the Europeans are included, as, owing to Europeans and natives being registered together, it was impossible to separate the sick. Since January 1, 1874, separate records have been kept, and the Europeans are not included in the Return for that year.

On comparing 1874 with 1872, it will be found that the average daily sick was less than in 1872, notwithstanding the large increase in strength.

The death-rate was about double, but this is accounted for in some measure by the large number of deaths in September, due, in my opinion, to causes unconnected with the penal diet system. The probable strength of the Native Prison would be between 480 and 490 in the year 1872. At the same time, that year appears to have been on reference to the records of previous years, a most exceptional one as far as the mortality was concerned. With reference to the allusion made in the 2nd paragraph of despatch No. 28, dated 6th February, 1874, from the Right Honourable the Secretary of State, I would respectfully suggest that possibly, on inquiry, it will be found that a large number of deaths amongst prisoners did not appear in the returns furnished by the Medical Officer of the Convict Gaol, as, from a Return Book in the possession of the late Comptroller of Convicts, the annual mortality from disease alone varied from 9·7 to 3·9 per cent. of strength for the eight years from 1858 to 1866, the average amounting to 5·16.

In former years, under the convict system, when a prisoner's health was of such a nature as to render him unfit for the performance of any labour except of the lightest description, he was placed in a separate class, and generally ended his days outside the prison, and therefore was not included in the returns of sickness and mortality.

The percentage of mortality to strength during the past year has been less than the average for eight years under the convict system, when the prisoners were selected with reference to physical fitness and age to undergo imprisonment in the Straits Settlements. At the same time, the system of punishment, as now enforced, must, owing to the seclusion, monotony of diet and of work, affect the duration of life of many long-sentenced native prisoners, more especially those sentenced to a term of imprisonment of upwards of five years.

Having assumed medical charge of the prison on January 1st, 1874, and after a careful investigation of such records as are obtainable for 1873, together with the more ample records of 1874, and also from the daily personal observation of the prisoners, I very much doubt whether the penal diet, under vigilant supervision on the part of the Medical Authority, directly or indirectly, is detrimental to the health of the native prisoners.

(Signed) FRED. K. HAMPSHIRE, M.B.,
Colonial Surgeon.

Criminal Prison Hospital, February 11, 1875.

RETURN A.

This Return is drawn out with a view to show the difference of weight in long and short sentenced prisoners who have been subjected to penal diet, as compared with revenue prisoners who have not been subjected to penal diet.

(Table A.)—THE Prisoners whose weights are here given are from all Nationalities.

	Long Sentenced Prisoners.		Short Sentenced Prisoners.		Revenue Prisoners.	
	Weight on Admission.	Weight on Discharge or present Weight.	Weight on Admission.	Weight on Discharge.	Weight on Admission.	Weight on Discharge.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
Aggregate weight of 150 prisoners of each class	17,514	17,938	17,054	17,565	16,814	17,056
Total gain	424		511		242	
Total loss	..		..		..	
Average weight per prisoner on admission	116·7		113·6		112	
Average gain per prisoner	2·8		3·4		1·6	

(Table B.)—THE following Table shows the Percentage of Prisoners who Gain Weight, Lose Weight, or otherwise.

	Long Sentenced Prisoners.	Short Sentenced Prisoners.	Revenue Prisoners.
	Per cent.	Per cent.	Per cent.
Per centage gain	66	72	58
Ditto lose	32	20	31
Ditto neither gain or lose	2	8	11
Average gain in those who have increased in weight	Lbs. 7·6	Lbs. 6·1	Lbs. 4·1
Average loss in those who have decreased in weight	6·8	5·2	2·4

(Signed) FREDERICK K. HAMPSHIRE, M.B.,
Colonial Surgeon.

Criminal Prison, Singapore, February 1, 1875.

No. 60.

Governor Sir W. F. D. Jervois, R.E., K.C.M.G., C.B., to the Earl of Carnarvon.—
(*Received July* 19.)

My Lord, *Government House, Singapore, June* 11, 1875.

I HAVE the honour to transmit a copy of the Report of the Chief Justice, dated the 24th ultimo, on the trial of forty-one persons charged with the murder of the late Captain Dent on the 13th of February last. Of these forty-one persons it will be seen that eighteen pleaded guilty, or were found guilty by the jury of murder, and sentenced to death, the remaining twenty-three having been either acquitted or convicted on minor counts.

I also transmit extracts of Minutes of meetings of the Executive Council held on the 28th May and 11th June, from which it will be seen that the Council were unanimously of opinion that, out of the eighteen persons lying under sentence of death, nine should have their sentences commuted into penal servitude for life, and that, in the cases of the

other nine, eight of whom had pleaded guilty and one had been found guilty by the jury, the sentence of death should be carried into effect.

In the opinion thus expressed by the Executive Council I myself entirely concur, and I have given directions that the proper steps shall be taken for carrying out the sentences of death on an early day in next week.

In connection with the question of the prisoners still in prison under sentence of death, I took the opinion of the Council as to the disposal of the European prisoners, 9 in number, who assisted in quelling the outbreak in which Captain Dent lost his life; and, in accordance with their unanimous recommendation, I have determined upon giving a free pardon to the whole of the men in question.

I have, &c.

(Signed) WM. F. DRUMMOND JERVOIS.

Inclosure 1 in No. 60.

Sir, *Singapore, May* 24, 1875.

I HAVE the honour, in compliance with the 82nd section of the Criminal Procedure Ordinance, 1873, to forward herewith a copy of the notes of the evidence taken by me on the trial of the jail prisoners for the murder of the late Superintendent Captain Dent.

Of the 44 originally committed for trial, 1 committed suicide, and 1 died of the wounds received by him during the outbreak. The Attorney-General entered a *nolle prosequi* as against one, and of the others, 11 pleaded guilty to the charge of murder, 7 were found guilty of murder by the jury, and the rest were either convicted on minor counts or acquitted by the jury. Eighteen men, therefore, are now under sentence of death, and as the law requires me to state my opinion whether there are any and what reasons why the sentence of death should or should not be carried out, I have to state that, apart from the question of expediency, I see no reason why the sentences should not be carried out.

In the verdict of the jury, convicting seven of the prisoners of murder, I entirely concurred; and as regards the eleven who pleaded guilty, and who did so with a shocking display of bravado and indifference, the evidence is very strong against eight of them, although against three of them, numbered 17, 19, 20, it is, as regards the witnesses against them, numerically weak.

The better to enable your Excellency to judge which out of so many condemned men should have their sentences commuted, if it should be considered expedient to do so, I propose to give a brief analysis of the case as against each of them. I will first take the cases of the eleven who pleaded guilty.

No. 1. Poh Ah Wah, at the time of the outbreak, was undergoing a sentence of ten years' imprisonment for robbery with violence, to which he was sentenced in April 1871. The evidence of no less than twelve witnesses upon the depositions points him out as being one of the ring-leaders, and as taking a most active part in the attack upon Captain Dent; several of them speak to his being the man who struck Captain Dent on the head with an axe.

No. 2. Lee Ah Sam is undergoing a sentence of ten years' imprisonment for gang-robbery, to which he was sentenced in November 1874. He is spoken to by eight witnesses. Tan Soon Meng, a prisoner, says that he saw him strike Captain Dent with a hammer. Chicketty, a prisoner, also stated the same. Baharden, a prisoner, gives the same evidence. Allabackash, a prisoner, says that No. 2 was armed with an axe. Armoodum, a prisoner, identified No. 2 as attacking peons and warders. Mootoo, a prisoner, states that he saw No. 2 strike Captain Dent with an axe. Sahid, a prisoner, identifies No. 2 as one of three men whom he saw fighting with Captain Dent. Corporal Babil, who arrested No. 2 about 7 o'clock the same evening, found him at the back of Mr. Scott's godown behind two barrels and covered with mats. In one of the barrels was found an axe.

No. 3. Lee Ah Yat was sentenced to imprisonment for life for piracy. His confession of guilt is corroborated by ten eye-witnesses, and there can be very little doubt that he was one of the ringleaders in the outbreak and the attack upon Captain Dent. Two witnesses speak to his having been present at the conversation on the previous evening in jail respecting the intended outbreak, and they and the other witnesses speak to the prominent part taken by him in the outbreak. It was he who, armed with an axe, and in company with No. 14, closed the gate leading to the outer part of the jail, struck at Warder Burton with the axe when he approached the gate, and ran away when he saw Warder Capel running up to Burton's assistance. He is also spoken of by most of the

other witnesses as actually attacking Captain Dent with an axe and taking a prominent part in the fray.

No. 4. Lee Ah Seng is also a life-convict for piracy. Eleven witnesses depose to the part that he took in the affray. The three Klings who took up Captain Dent speak to this man and two others pursuing them in a threatening manner whilst so engaged, armed with a stick; four others to his attacking warders and others; and four others to his striking Captain Dent—with a stick according to three of them, with a hammer according to one. The probability is, however, that this last witness was mistaken, and that he was really only armed with a stick, and this is the only mitigating point in his favour.

No. 5. Leong Ah Ong was sentenced in March 1871 to seven years for burglary. Six witnesses depose to the part he took in the affair; one of them, Mootoo, says that he saw him running after peons and warders with an axe, and Warder Burton saw him with an axe shouting and gesticulating about twenty yards from where Captain Dent was attacked.

No. 10. Tan Ah Sam was sentenced to ten years' imprisonment in July 1873 for gang-robbery. He was one of the prisoners who managed to escape, and was captured and brought back by Macdonald. Chicketty says that he saw him armed with a nibong stick, but he did not see him strike any one. Armoodum identifies him as one of those who were assaulting peons and warders. Mootoo says that he saw him, armed with a knife and nibong stick, chasing warders. Vengadallum says that he saw him along with others striking Captain Dent.

No. 13. Lee Ah Kow is a life-convict for murder, and was sentenced in April 1873. Allabackash says that he saw him at the commencement of the row jump up along with Nos. 11 and 12, pick up a candaran stick, and that he was in the crowd wounding Captain Dent. Armoodum identifies him as one of those assaulting the Superintendent. Mootoo says that he saw him armed with a hammer and seized by the Superintendent, and that afterwards he got an axe and cut the Superintendent with it. There seems to be some doubt, however, as to whether this witness is not confounding No. 13 with Capalah Busoh, who was the person seized by the Superintendent. Lahal speaks to No. 13 as being one of a number of others who were running away armed with sticks, &c. Vengadallum says that he saw him striking warders and peons. Naga says that he saw him striking Captain Dent.

No. 16. Lee Keng Chong was sentenced in April 1874 to fifteen years for gang-robbery armed with deadly weapons. Five witnesses swear that they saw him striking Captain Dent with a hammer, and four others, that they either saw him striking the Captain with a candaran stick or else taking a prominent part in the disturbance.

No. 17. Lim Ah Kee was sentenced in July 1873 for ten years for gang-robbery. Two witnesses only speak to his part in the outbreak. Allagapen and Lahal, the former of whom identifies him with a number of others as taking part in the row, and the latter who says that he saw him rushing out with a sharp-pointed nibong. There is also the fact that he had a bullet wound in the thigh.

No. 19. Chew Ah Poh is a life-convict for piracy. Had he pleaded not guilty he would in all probability have been acquitted, or convicted on a minor count. The only evidence against him is that of Armoodum, who says that he saw him chasing the warders with a long stick with an iron at the end, and the fact that he was treated for a scalp wound on the day of the outbreak.

No. 20. Vong Ah Sam is a life-convict for murder, having been sentenced in August 1873. Warder Clarke identifies this man. He says: "I was knocked down with a stab from a sharp-pointed nibong pole. I spoke to the man at the time. I said in Malay, 'I know you very well.' He still tried to stab me while I was down. I had hold of the spear. The only man I can identify as taking a part in the disturbance is Vong Ah Sam, the prisoner. He it was who knocked me down, and to whom I spoke in Malay.' Allagapen identifies him, along with seventeen others, to whom he speaks as having taken part in the row.

I now proceed to a consideration of the evidence against the seven men found guilty of murder by the verdict of the jury.

No. 8. Oh Yam Soo was sentenced in July 1871 for seven years for stealing in a dwelling-house. The witnesses against him are: Chicketty, who says, "He ran out and came back again limping and holding his wrist; he had no leg-irons on." Mootoo, who says that he had a knife in his hand, that he first stabbed a constable, and that he raised it to strike Captain Dent. Vengadallum says that he had an axe in his hand, that he cut the Captain with it; that he saw him raise the axe, but that there were so many near that he could not say if he struck.

Mahomed Roose says: "He struck me on the head with a parang."

Mahomed Ali, whilst the fight was going on in the workyard, saw two men running towards the privy. He followed and arrested No. 8 and another; at that time he was unarmed, was bleeding from the instep, and had no leg-irons on.

No. 9. Low Lee was sentenced in March 1874 to four years' imprisonment and thirty stripes with the rattan for gang-robbery, armed with deadly weapons. Chicketty says he struck every one of the peons who tried to come near the Captain with a large stick. Mootoo says that he had a water-carrier's stick, and that he was striking Captain Dent with it. It should be remarked, however, that this witness, in his depositions before the Magistrate, said that he was armed with a nibong stick and a hammer, and when asked directly by No. 9: "Whom did I beat?" answered, "You attacked peons and warders," saying nothing at all about his striking Captain Dent.

Naghen says: "He had a nibong stick amongst the people beating the Captain; I saw him raise the stick."

Nikar, a peon, says that No. 9 struck him with a stick.

Allagapen says that he had a nibong stick.

No. 14. Leang Ah Boi was sentenced to fifteen years' imprisonment in April 1874 for gang-robbery, armed with deadly weapons. He is spoken to by Koh Tuan Jean and Lee How as having been present at the conversation in the ward the day before the outbreak, and Koh Tuan Jean says that during the outbreak he saw No. 14 guarding the gate with No. 3, shut it, and strike at Warder Burton. Lee How also saw him guarding the gate and striking at Warder Burton. Mootoo states: "He had a large stick; he struck Mahomed Roose and peons with it, and afterwards the Captain." Leow Tean says: "He had a carrying stick: he struck Captain Dent on the thigh with it." Allagapen also speaks to him, but not very clearly or satisfactorily.

No. 21. Koo Joo Seng was sentenced to ten years in October 1873 for house-breaking by night. Armoodum says: "I saw him chasing the warders with a long sharp iron." Mootoo says: "He struck Mahomed Roose with a knife and ran away." Lahal says: "He had an axe in his hand during the row." Before the magistrate, however, this witness said it was a stick. Vengadallum says: "He had a large piece of iron in his hand." Mahomed Roose says: "He struck me in the stomach with a knife." Baboo says: "I saw him strike Captain Dent with an axe on the head whilst he was struggling with Capalab Busoh." Nagha says that he saw him running away. Allagapen identifies him as taking part in the disturbance.

No. 25. Tay Tit was sentenced to seven years in April 1873 for gang-robbery, Armoodum and Allagapen identify him with a number of others as being engaged in the row. Nikar says: "He had an iron flattened at the end." Tanibi says: "He had either a nibong or a stick." Baboo (aged 13 years, but intelligent): "He had a carrying stick; he struck Captain Dent on the back with it." Veerapen saw him behind Captain Dent with a nibong stick. Nikar speaks to his having a carrying stick.

No. 36. Lim Ang Hoh was sentenced in January 1873 to seven years for gang-robbery. The result of the evidence against him is as follows:—

Mootoo: "He struck a peon with an axe." Lahal: "He had a blacksmith's iron during the row." Before the magistrate he said it was an axe.

Vengadallum: "He had a small knife in his hand." Allagapen identifies him, but not satisfactorily. Mahomed Roose: "He struck at me with an axe." Armoodum: "I saw him running with a short, sharp iron in his hands." After the outbreak he was treated for an incised wound on the forehead.

No. 41. Lim Chee Tye was sentenced in February 1874 to three years' imprisonment for house-breaking by night. The principal evidence against him is that of Warder Lamb, who says that No. 41 led the party on at the first attack upon them at the workyard, that he took particular notice of him; that he had an axe in his right hand, and that he was one of those brought back from outside. Veerapen says that he had a large stick. He was treated afterwards for bullet wounds in both legs.

This concludes the cases against all the prisoners.

I have, &c.

(Signed) THOMAS SIDGREAVES,

Chief Justice, Straits Settlements.

His Excellency Sir W. F. Drummond Jervois, R.E., K.C.M.G., C.B.,

&c. &c. &c.

Inclosure 2 in No. 60.

Extract from Minutes of a Meeting of the Executive Council, held on the 28th May, 1875.

Present:

His Excellency the Governor.

The Honourable the Officer Commanding the Troops.
The Honourable the Acting Colonial Secretary.
The Honourable the Attorney-General.
The Honourable the Treasurer.
The Honourable the Acting Auditor-General.
The Honourable the Colonial Engineer.

HIS Honour, the Chief Justice, at the request of his Excellency the Governor, attends the Council.

The Clerk reads the Report of the Chief Justice on the cases of the prisoners condemned to death for the murder of Mr. Dent in the outbreak in the Singapore Criminal Prison on the 15th February last.

The Governor asks the opinion of the Council whether it is proper that the sentence of death should be executed on all the condemned prisoners.

The Council on various grounds unanimously answers in the negative.

After discussion, the following list is drawn up of prisoners who are deemed the most proper subjects for the exercise of clemency:—

Pleaded guilty of murder: No. 10, Tan Ali Sam; No. 17, Lim Ah Kee; No. 19, Chen Ah Pon.

Found guilty of murder: No. 8, Oh Yam Soo; No. 9, Low Lee; No. 21, Koo Joo Sing; No. 25, Tay Tit; No. 36, Lim Aug Hoh; No. 41, Lim Chee Thye.

The Attorney-General is requested to draw up a statement showing the grounds upon which these prisoners severally might be reprieved, and submit it for a final decision at a future meeting of Council.

Extract from Minutes of a Meeting of the Executive Council, held on the 11th June, 1875

Present:

His Excellency the Governor.

The Honourable the Officer Commanding the Troops.
The Honourable the Acting Colonial Secretary.
The Honourable the Attorney-General.
The Honourable the Treasurer.
The Honourable the Acting Auditor-General.
The Honourable the Colonial Engineer.

The Governor lays before the Council the statements regarding the condemned prisoners, drawn up by the Attorney-General in accordance with the decision come to at the last meeting, which is as follows:—

By the Report of the Chief Justice, it appears that, of the forty-four prisoners committed for trial, one committed suicide, and one died of the wounds received by him during the outbreak; that the Attorney-General entered a *nolle prosequi* as against one; that of the others, eleven pleaded guilty to the charge of murder, and seven were found guilty of murder by the Jury; that the remaining twenty-three were either convicted on minor counts or acquitted; that eighteen men, therefore, are now under sentence of death; and that, apart from the question of expediency, his Honour the Chief Justice sees no reason why the sentences should not be carried out.

The Council acknowledges with satisfaction the great care taken by the Jury in sifting the evidence against so many as thirty prisoners, who pleaded not guilty, and entirely endorse their finding.

The Council are unanimously of opinion that all the condemned prisoners are deserving of death, yet they have some hesitation in recommending that the extreme penalty of the law should be enforced against the whole of the eighteen now under sentence. They, therefore, recommend that his Excellency should consider each case

separately with a view of ascertaining whether there be any circumstances in individual cases which would justify the Executive in commuting the sentence of death to one of penal servitude for life.

The prisoners who pleaded guilty are as follows:—

1, Ah Tung, *alias* Poh ah Wah; 2, Lee ah Sam; 3, Lee ah Yat; 4, Lee ah Seng; 5, Leong ah Ong; 10, Tan ah Sam; 13, Lee ah Kow; 16, Lee Keng Chong; 17, Lim Ah Kee; 19, Chew ah Poh; 20, Vong ah Sam.

Each of these professed to have taken part in the actual murder of Captain Dent, and the Council have had much difficulty in recommending that the sentence of any of these prisoners should be commuted.

Knowing, however, the great indifference to life possessed by many of the Chinese, and believing that some may have pleaded guilty from a weariness of life or from a desire to participate in the fate of their companions, the Council have taken into consideration the Reports of the Chief Justice as to the evidence, together with other facts bearing upon each individual case, in order to enable them to judge whether there are grounds on which any of the eleven prisoners who have pleaded guilty should not be executed upon their own confessions.

With regard to the prisoners 1, 2, 3, 4, 5, 13, 16, and 20 the Council regret that they have no alternative but to recommend his Excellency that the extreme sentence of the law should be carried out.

With regard to Nos. 1, 2, 3, 13, and 16, there can be no doubt that those prisoners not only took a leading part in the outbreak, but that they personally attacked Captain Dent with deadly weapons. The evidence against No. 4 is very strong, eleven witnesses speaking of the active part he took, four, of his attacking warders, and three, of his striking Captain Dent. He is, moreover, a life prisoner. The evidence of one of the European warders is very strong against No. 5. No 20 is proved to be the man who wounded Warder Clarke, and eighteen witnesses have testified to his having taken an active part in the outbreak. He is, moreover, already in prison for life on the charge of murder.

With regard to No. 10, the evidence against him, although clear as regards his having been engaged in the outbreak, is not in their opinion quite as conclusive as to his participation in the actual assault. He was sentenced to ten years' imprisonment in July, 1873, for gang robbery, and is now about thirty years of age. The Council recommend that his sentence be commuted to penal servitude for life, which in this case will be a substantial punishment.

Against No. 17 and 19 there was comparatively little evidence. No. 17 is about thirty-eight years of age, and was sentenced at the same time as No. 10, and for the same offence.

As regards No. 19, the Chief Justice remarks that had he pleaded "not guilty," he would in all probability have been acquitted, or convicted on a minor count.

Of those who pleaded guilty the Council recommend that the sentence of death on Nos. 17 and 19, as well as that on No. 10, should be commuted to penal servitude for life.

As regards the seven who, whilst they pleaded "not guilty," were tried and convicted of murder, these prisoners by placing themselves upon their trial have shown that they do not possess the same indifference to death as was manifested by the prisoners who pleaded guilty, and the Council have not the same difficulty in advising his Excellency as to dealing with these cases.

The names and numbers of those who pleaded "not guilty" and were convicted of murder, are as follows:—

No. 8, Oh Yam Soo; 9, How See; 14, Leang ah Boi; 21, Koo Joo Seng; 25, Tay Tib; 36, Lim Ang Hoh; 41, Lim Chee Thye.

No. 8 was sentenced in July, 1871, to seven years' imprisonment, and is now twenty-eight years of age. There are witnesses who state that he was armed and struck Captain Dent, and that he also struck one of the warders; but the evidence as to the weapon in his hand was somewhat conflicting. The Council are of opinion, from the fact of his having been found hiding with his leg-irons off, that he possibly was more occupied in getting rid of his leg-irons than in taking part in the disturbance. Looking, moreover, to his comparative youth, and the fact that he would have had but a short time to stay in prison under his original sentence, the Council are of opinion that, though the evidence is strong against him, penal servitude for life will be a sufficient punishment to answer the ends of Justice.

With regard to No. 9, Low See, he was sentenced to four years' imprisonment and twenty stripes, in March, 1874. He is considerably older than No. 8, being forty-two

years of age. It certainly would appear from the evidence that he struck Captain Dent, but all the witnesses say that he was armed only with a stick. It is possible that he might have picked this up during the disturbance, and that he might have joined in the outbreak without premeditation. Upon this ground, and upon the ground that penal servitude for life will be a substantial punishment in this case, the Council recommend his Excellency to extend mercy to this prisoner.

With regard to No. 14, Cheang ah Boi, he was sentenced to fifteen years in April, 1874, for gang robbery, armed with certain deadly weapons. The Council regret that they cannot recommend this man to mercy. He was one of those present at the conversation spoken to on the night before the outbreak, and he, together with prisoner No. 3, attempted to cut off the communication with the outside of the gaol, and with the European prisoners, by closing and guarding the gate. The Council consider that, taking into consideration these facts, which tend to show that he must have been concerned in the original plot, as well as the testimony against him, both Chinese and Kling, as to his striking Captain Dent, they would not be doing their duty if they recommended any remission of sentence in his case.

With regard to No. 21, he was sentenced, in October 1873, to ten years' imprisonment for house-breaking by night in order to commit theft. He seems to have taken an active part in the disturbance, and is said by Baboo (described by the Chief Justice as aged thirteen years, but intelligent) to have struck Captain Dent with an axe an the head while he was struggling with Kapala Busoh. There was, however, some conflict of evidence as to the weapons used by him, and it is not improbable that young Baboo in his confusion might have been mistaken on this point; moreover, this prisoner is only nineteen years of age, and considering all the circumstances of his case, seeing also that owing to his youth penal servitude for life would be a substantial and very heavy punishment, the Council recommend that his sentence should be commuted accordingly.

With regard to No. 25, Tay Tit, he was sentenced on 7th April, 1873, to seven years' imprisonment for gang robbery. He seems to have also taken an active part in the disturbance, and is said by Baboo to have struck Captain Dent on the head with a stick. This prisoner is, however, only twenty-two years of age, and in the main the same remarks apply to this case as to that of No. 21, and the Council accordingly recommend that his sentence also be commuted.

With regard to No. 36, he was sentenced in 1873 to seven years for gang-robbery, and is about twenty-nine years of age. He appears to have taken a very active part in the disturbances, but there is no evidence of his having actually struck Captain Dent. The Council recommend that his sentence should be commuted.

With regard to No. 41, Lim Chie Thye, he was sentenced in February 1874, to three years' imprisonment for house-breaking by night, and is thirty-one years of age. Although warder Lamb speaks of him as being the ringleader in the resistance which took place in the work-yard, there is no evidence as to his actually attacking Captain Dent. Taking this into consideration, and seeing that, owing to the comparative shortness of his original sentence, penal servitude for life will be a substantial punishment for him, the Council recommend that his sentence be commuted.

Of the eighteen prisoners, therefore, now under sentence of death, the Council, after giving their anxious consideration to each case, recommend that the sentences of Nos. 10, 17, 19, 8, 9, 21, 25, 36, and 41 should be commuted to penal servitude for life.

As regards the remaining nine prisoners, the Council regret that they have no alternative but to recommend that the extreme penalty of the law be inflicted.

The Council unanimously agree in recommending his Excellency to dispose of the prisoners as indicated in the Attorney-General's statement, which correctly represents the views expressed by the Council at the last meeting.

No. 61.

Colonial Office to Thomas Braddell, Esq.

Sir, *Downing Street, August* 3, 1875.

I AM directed by the Earl of Carnarvon to transmit to you a copy of a despatch from the Governor of the Straits Settlements, respecting the trial of the convicts concerned in the recent outbreak in the Singapore Gaol.*

* No. 60.

There is reason to believe that it is the intention of the Local Government to remove those prisoners whose capital sentences have been commuted to the Andaman Islands, and Lord Carnarvon would be glad if you will favour him with your opinion as to whether the Indian Act, under which such a removal of the prisoners might have been effected before the Straits Transfer Act, may be considered to be still in force, so as to legalize the course proposed.

I am, &c.
(Signed) ROBERT G. W. HERBERT.

Vol. 51. 973

TAXES AND IMPOSTS (COLONIES).

FURTHER RETURN to an Address of the Honourable The House of Commons, dated 13 May 1870;—*for*,

"RETURN of the RATES of all TAXES and IMPOSTS from which the REVENUES of the several COLONIES of the BRITISH EMPIRE were raised, together with the Gross Amount yielded by each Tax or Impost, showing the Total Gross Revenue of each Colony in the Year 1868, or the last Financial Year for which the same can be obtained, with the Cost or Charge of Collecting the same under each Head, these respective Charges being deducted, and leaving the Nett Amount of Revenue (in the same form as the Parliamentary Return relating to the United Kingdom, No. 427, of Session 1869)."

(Further as relates to the DOMINION of CANADA, in continuation of House of Commons Papers, No. 247, of 1872, and No. 354, of 1874.)

Colonial Office,
5 February 1875.

JAMES LOWTHER.

(*Mr. Brogden.*)

Ordered, by The House of Commons, *to be Printed,*
12 *February* 1875.

DOMINION OF CANADA.

RETURN of the RATES of all TAXES and IMPOSTS from which the REVENUE of CANADA was raised in the Year ending 30th June 1871.

CUSTOMS.

Under what Authority.	ARTICLES.	Rate of Tax or Impost.	Quantities Taxed.	Value.	Duty.	TOTAL.	REMARKS.
	Goods paying Specific Duties:	*Dolls. cts.*		*Dolls.*	*Dolls. cts.*	*Dolls. cts.*	
31 Vict. c. 44 -	Acid, sulphuric - - -	0 00½ per lb. -	442,157	9,269	2,210 87		
33 Vict. c. 9 -	Acid, acetic and vinegar - -	0 10 per gallon -	157,398	30,971	15,740 05		
31 Vict. c. 44 -	Butter - - - - - -	0 04 per lb. - -	5,926	1,203	237 04		
33 Vict. c. 9. -	Coal and coke - - - -	0 50 per ton -	244,265	918,288	122,132 82	- -	Since repealed from the 1st April 1871.
33 Vict. c. 9 -	Cigars - - - - - -	0 45 per lb. - -	240,256	217,945	108,115 37		
31 Vict. c. 44 -	Cheese - - - - - -	0 03 per lb. - -	66,475	10,080	1,994 64		
31 Vict. c. 44 -	Coffee, green - - - -	0 03 per lb. - -	1,715,670	204,148	51,470 11	- -	Repealed from the 1st July 1872.
31 Vict. c. 44 -	Coffee, kiln dried, roasted, or ground.	0 04 per lb. - -	9,523	1,159	380 92		
31 Vict. c. 44 -	Chicory, or other root or vegetable used as coffee raw or green.	0 03 per lb. - -	3,853	176	115 59		
31 Vict. c. 44 -	Chicory, kilndried, roasted, or ground.	0 04 per lb. - -	176,763	7,452	7,070 64		
31 Vict. c. 44 -	Fish, salted or smoked - -	0 01 per lb. - -	553,084	32,170	5,530 84		
33 Vict. c. 9 -	Flour, wheat or rye - - -	0 25 per barrel -	221,639	1,265,336	55,409 05	- -	Repealed from 1st April 1871.
33 Vict. c. 9 -	Flour, of any other grain, including Indian meal and oatmeal.	0 15 per barrel -	30,532	125,746	4,595 05	- -	Repealed from 1st April 1871.
33 Vict. c. 9 -	Fruits, preserved in brandy or other spirits.	1 20 per gallon -	93	167	111 60		
33 Vict. c. 9 -	Grain, including peas, beans, barley, rye, oats, Indian corn, buckwheat, and all other grain.	0 03 per bushel -	1,184,410	723,635	35,532 78	- -	Repealed from 1st April 1871.
33 Vict. c. 9 -	Grain, wheat - - - - -	0 04 per bushel -	667,670	671,760	26,706 86	- -	Repealed from 1st April 1871.
33 Vict. c. 9 -	Hops - - - - - -	0 05 per lb. -	193,923	30,641	9,696 15		
31 Vict. c. 44 -	Lard and tallow - - -	0 01 per lb. - -	186,753	19,680	1,867 53		
31 Vict. c. 44 -	Meats, fresh, salt, or smoked -	0 01 per lb. - -	4,608,858	493,327	46,088 59		
31 Vict. c. 44 -	Molasses, for refining purposes -	0 73 per 100 lb. -	274,400	5,725	2,005 31		
31 Vict. c. 44 -	Malt - - - - - -	0 40 per bushel -	1,260	1,962	504 00		
31 Vict. c. 44 -	Oils, viz:—						
	Coal and Kerosene, distilled, purified, and refined.	0 15 per gallon -	83,745	22,288	12,562 01		
	Naphtha benzole, and refined petroleum.	0 15 per gallon -	31,019	7,442	4,652 96		
	Products of petroleum, coal shale, and lignite, not otherwise specified.	0 10 per gallon -	33,722	6,860	3,372 55		
	Crude petroleum - - -	0 06 per gallon -	16,824	4,550	1,009 44		
33 Vict. c. 9 -	Rice - - - - - -	0 01 per lb. - -	5,426,170	136,112	54,261 70		
31 Vict. c. 44 -	Soap, common - - - -	0 01 per lb. - -	305,689	17,397	3,056 89		
31 Vict. c. 44 -	Starch - - - - - -	0 02 per lb. - -	177,970	12,795	3,559 41		
33 Vict. c. 9 -	Salt, except salt imported from the United Kingdom, or any British possessions, or for the use of the seas and Gulf Fisheries which shall be free of duty.	0 05 per bushel of 56 lbs.	74,637	17,882	3,731 99	- -	Repealed from 1st April 1871.

CUSTOMS—*continued.*

Under what Authority.	ARTICLES.	Rate of Tax or Impost.	Quantities Taxed.	Value.	Duty.	TOTAL.	REMARKS.
	Goods paying Specific Duties—continued.			*Dolls.*	*Dolls. cts.*	*Dolls. cts.*	
33 Vict. c. 9 -	Spirits and Strong Waters, viz.:—	*Dolls. cts.*					
	Spirits and strong waters, not having been sweetened or mixed with any articles, so that the degree of strength thereof cannot be obtained by Sykes' hydrometer, for every gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, viz.: Brandy, Geneva, alcohol, rum, gin, including old tom, tafia, whiskey, and unenumerated articles of like kind.	0 80 per gallon.					
	Brandy - - - - -	0 80 per gallon -	347,817	415,095	278,252 58		
	Gin - - - - -	0 80 per gallon -	573,522	233,072	458,820 09		
	Rum - - - - -	0 80 per gallon -	217,730	97,633	174,189 38		
	Whiskey - - - -	0 80 per gallon -	141,290	113,222	113,035 60		
	Alcohol - - - -	0 80 per gallon -	1,600	677	1,280 65		
33 Vict. c. 9 -	Other spirits, being sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz., rum-shrub, cordials, schiedam schnapps, bitters, and unenumerated articles of like kind, viz.:—						
	Cordials - - - -	1 20 per gallon -	1,580	2,079	1,897 57		
	Cologne water, and perfumed spirits, not in flasks.	1 20 per gallon -	2,158	8,274	2,590 55		
	Cologne water and perfumed spirits, when in flasks or bottles, 30 of such flasks or bottles not containing more than one gallon for each flask or bottle.	0 04 per flask -	47,011	12,176	1,880 55		
33 Vict. c. 9 -	Unenumerated spirits, and strong waters.	1 20 per gallon -	290	659	348 95		
33 Vict. c. 9 -	Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients; and although thereby coming under the denomination of proprietory medicines, tinctures, essences, extracts, or any other denomination, shall be nevertheless deemed "spirits or strong waters," and subject to duty as such, viz., tinctures, essences, and extracts.	1 20 per gallon -	189	648	226 58		
	TOTAL Specific Duties - -	- - -	- -	5,880,601	1,616,245 26	1,616,245 26	
	Goods paying Specific and ad valorem Duties:						
31 Vict. c. 44 -	Sugars:—						
	All sugar equal to, or above No. 9 Dutch standard, 25 per cent. *ad valorem*, and specific duty of one cent per lb.	25 per cent. *ad valorem*, and of 01 per lb.	55,850,047	2,782,778	1,254,197 08		
	Below No. 9, Dutch standard, 25 per cent. *ad valorem*, and a specific duty of ¾ of 1 cent per lb.	25 per cent. *ad valorem*, ¾ of 01 per lb.	15,171,614	630,092	271,321 00		
	Cane juice, syrup of sugar, or of sugar cane, syrup of molasses or of sorghum, milado, concentrated milado, or concentrated molasses, 25 per cent. *ad valorem*, and a specific duty of ⅝ of one cent per lb.	25 per cent. *ad valorem*, and ⅝ of 01 per lb.	13,916,691	463,357	202,818 51		
	Sugar candy, brown or white, and confectionery, 25 per cent. *ad valorem*, and a specific duty of one cent per lb.	25 per cent. *ad valorem*, and 01 per lb.	210,152	33,483	10,470 23		

CUSTOMS—*continued.*

Under what Authority.	ARTICLES.	Rate of Tax or Impost.	Quantities Taxed.	Value.	Duty.	TOTAL.	REMARKS.
	Goods paying Specific and ad valorem Duties—cont^{d}.			*Dolls.*	*Dolls. cts.*	*Dolls. cts.*	
31 Vict. c. 44 -	Ale, beer, and porter, 10 per cent. *ad valorem*, and a specific duty of 5 cents per gallon in cask, and 7 cents per gallon in bottles (five quart and 10 pint bottles to be held to contain a gallon):						
	In casks - - - -	10 per cent. *ad valorem*, and 05 cents per gallon.	102,702	32,950	8,430 03		
	In bottles - - - -	10 per cent. *ad valorem*, and 07 cents per gallon.	175,259	82,494	20,517 60		
31 Vict. c. 44 -	Tea, black, 15 per cent. *ad valorem*, and a specific duty of 3½ cents per lb.	15 per cent. *ad valorem*, and 03½ cents per lb.	4,240,403	1,099,628	313,357 64	- - -	Repealed from 1st July 1872.
33 Vict. c. 44 -	Tea, green, including Japan, 15 per cent. *ad valorem*, and a specific duty of 7 cents per lb.	15 per cent. *ad valorem*, and 07 cents per lb.	7,114,184	2,306,429	843,957 69	- -	Repealed from 1st July 1872.
33 Vict. c. 9 -	Tobacco, manufactured, except cigars, and including snuff, 12½ per cent. *ad valorem*, and a specific duty of 20 cents per lb.	12½ per cent. *ad valorem*, and 020 cents per lb.	124,684	35,709	29,401 06		
33 Vict. c. 9 -	Wines, of all kinds, including ginger, orange, lemon, gooseberry, strawberry, raspberry, elder, and currant wines, 25 per cent. *ad valorem*, and a specific duty of 10 cents per gallon (five quart and 10 pint bottles to be held to contain a gallon).	25 per cent. *ad valorem*, and 010 cents per gallon.	717,032	493,920	195,181 05		
33 Vict. c. 9 -	The following packages, that is to say—bottles, jars, demijohns, brandy casks, barrels, or packages in which spirituous liquors, wines, and malt liquors, are contained, and carboys containing sulphuric acid, and all goods not enumerated in any of the schedules to this Act, as charged with any other duty, and not declared to be free of duty, shall be charged with a duty of customs of 15 per centum *ad valorem*.						
	TOTAL Specific and *ad valorem* Duties - -	- - - -	- -	7,960,840	3,149,651 89	3,149,651 89	

Under what Authority.	ARTICLES.	Quantities Taxed.	Value.	Duty.	TOTAL.	REMARKS.
	Goods paying 25 per Cent. ad valorem:		*Dolls.*	*Dolls. cts.*	*Dolls. cts.*	
31 Vict. c. 44 -	Mace and nutmegs - - - -	85,213 lbs. - -	36,161	9,040 20		
31 Vict. c. 44 -	Spices, including cassia, cinnamon, ginger, pimento, and pepper, ground.	40,868 lbs. - -	4,179	1,044 64		
31 Vict. c. 44 -	Patent medicines, and medicinal preparations.	6,021 packages -	77,077	19,266 84		
31 Vict. c. 44 -	Playing cards - - - - -	296 packages - -	13,013	3,252 20		
31 Vict. c. 44 -	Perfumery, not elsewhere specified - -	531 packages - -	12,154	3,038 59		
31 Vict. c. 44 -	Perfumed and fancy soaps - - -	- - - -	12,389	3,097 34		
31 Vict. c. 44 -	Molasses, other than for refining purposes	45,265,563 lbs. -	819,260	204,817 50		
	TOTAL 25 per Cent. *ad valorem* - -	- - - -	974,233	243,557 31	243,557 31	

CUSTOMS—*continued.*

Under what Authority.	ARTICLES.	Quantities Taxed.	Value.	Duty.	TOTAL.	REMARKS.
	Goods paying 15 per Cent. ad valorem:		*Dolls.*	*Dolls. cts.*	*Dolls. cts.*	
33 Vict. c. 9	Bagatelle boards and billiard tables	160 packages	9,593	1,439 04		
	Blacking	1,475 packages	15,020	2,253 15		
	Brooms and brushes	1,560 packages	26,954	4,043 14		
	Cabinet ware and furniture	19,932 packages	105,390	15,807 79		
	Candles and tapers	175,471 lbs.	31,273	4,691 08		
	Carpets and hearth rugs	4,166 packages	565,434	84,815 10		
	Carriages	894 No.	52,304	7,843 68		
	Coach and harness furniture	2,525 packages	131,859	19,777 65		
	Chandeliers, girondoles, and gas fittings	841 packages	17,969	2,695 65		
	Chinaware, crockery, and earthenware	47,722 packages	513,792	77,070 49		
	Cider	12,328 gallons	2,502	375 13		
	Clocks	6,618 packages	80,146	12,021 72		
	Clothing and wearing apparel	2,698 packages	432,373	64,856 75		
	Cocoa and chocolate	65,614 lbs.	15,771	2,365 78		
	Cordage	214,016 lbs.	40,762	6,114 19		
	Corks	3,181 packages	31,514	4,727 05		
	Cottons	51,876 packages	9,077,198	1,361,579 45		
	Dried fruit and nuts of all kinds		720,908	108,136 01		
	Drugs not otherwise specified	23,220 packages	387,095	58,064 80		
	Engravings and prints	800 packages	27,497	4,124 66		
	Fancy goods	13,678 packages	1,925,808	288,870 64		
	Foreign newspapers	6 packages	22	3 37		
	Fireworks	718 packages	7,332	1,099 77		
	Flat wire, for crinolines, covered	241 packages	11,410	1,711 45		
	Gunpowder	200,487 lbs.	36,469	5,470 21		
	Guns, rifles, and firearms of all kinds	627 packages	31,814	4,771 56		
	Glass, plate, and silvered	1,376 packages	48,922	7,338 21		
	Glass, window, stained, painted, coloured, or plain.	128,843 packages	192,988	28,948 47		
	Glassware	75,820 packages	485,966	72,893 76		
	Hats, caps, and bonnets	11,269 packages	731,329	109,699 88		
	Hosiery	1,100 packages	284,741	42,711 52		
	Inks of all kinds, except printing inks	1,142 packages	10,060	1,508 57		
	Iron and Hardware:					
	Cutlery of all kinds	4,794 packages	240,079	36,010 44		
	Japanned and planished tin, and Britannia metal ware.	1,299 packages	19,743	2,961 29		
	Spades, shovels, axes, hoes, rakes, forks, edge tools, scythes, and snaths.	9,845 packages	77,469	11,620 11		
	Spikes, nails, tacks, brads, and sprigs	14,334 packages	106,897	16,034 89		
	Stoves, and all other iron castings	57,640 packages	204,096	30,617 06		
	Other hardware	118,705 packages	2,461,877	369,282 00		
	Jewellery and watches	1,673 packages	592,370	88,854 99		
	Lumber, sawn and plank, not being mahogany, rosewood, walnut, chesnut, and cherry, or not imported from B. N. A. Provinces.		46,491	6,974 23		
	Leather	2,084 packages	304,920	45,736 61		
	Sheep, calf, goat, and chamois skins dressed.	866 packages	137,683	20,652 30		
	Linen	5,564 packages	930,757	139,613 16		
	Locomotive engines and railroad cars	73 No.	486,791	73,018 66		
	Maccaroni and vermicelli	73,970 lbs.	3,965	594 69		
	Maps, charts, and atlases	224 packages	6,445	966 72		
	Manufactures of marble, or imitation of marble, or other than rough slabs or blocks.	6,314 packages	31,771	4,765 54		
	Manufactures of caoutchouc, india rubber or gutta percha.	2,647 packages	147,169	22,075 63		
	Manufactures of cashmere	1 package	179	26 85		
	Manufactures of fur, or of which fur is principal part.	1,042 packages	182,778	27,415 91		
	Manufactures of hair or mohair	812 packages	51,406	7,711 03		
	Manufactures of papier mâché	13 packages	535	81 12		
	Manufactures of grass, osier, palm leaf, straw, whalebone, or willow, not elsewhere specified.	1,550 packages	59,139	8,870 91		
	Manufactures of bone, shell, horn, pearl, and ivory.	88 packages	9,828	1,474 11		
	Manufactures of gold, silver, or electro plate, argentine, albata, and German silver, and plated and gilded ware of all kinds.	1,615 packages	183,994	27,598 30		
	Manufactures of brass or copper	814 packages	43,162	6,474 37		

CUSTOMS—*continued.*

Under what Authority.	ARTICLES.	Quantities Taxed.	Value.	Duty.	TOTAL.	REMARKS.
	Goods paying 15 *per Cent. ad valorem*—continued.		*Dolls.*	*Dolls. cts.*	*Dolls. cts.*	
33 Vict. c. 9 - -	Manufactures of leather, or imitation of leather.	1,786 packages -	265,674	39,850 24		
	Manufactures of leather boots and shoes	2,208 packages -	156,112	23,416 38		
	Manufactures of leather harness and saddlery.	660 packages - -	28,047	4,206 08		
	Manufactures of wood not elsewhere specified.	98,865 packages -	225,464	33,823 13		
	Mowing, reaping, and threshing machines	1,068 No. - -	56,684	8,503 55		
	Musical instruments - - - -	2,666 packages -	384,634	57,694 46		
	Mustard - - - - - -	367,576 lbs. - -	52,113	7,817 30		
	Machinery not elsewhere specified - -	10,726 packages -	508,895	76,330 24		
	Ochres, ground or calcined - - -	10 packages - -	95	14 25		
	Oil cloths - - - - - -	4,536 packages -	110,069	16,509 87		
	Oils in any way rectified or prepared, not elsewhere specified.	688,083 gallons -	500,529	75,079 20		
	Oils of all kinds, crude, except whale oil, and others elsewhere specified.	6,826 gallons - -	5,209	781 42		
	Opium - - - - - - - -	10 packages - -	6,873	1,030 95		
	Packages - - - - - - -	- - -	287,721	43,157 96		
	Paints and colours - - - - -	35,978 packages -	313,604	47,039 83		
	Paper of all kinds - - - - -	12,962 packages -	231,712	34,757 10		
	Paper hangings - - - - -	5,445 packages -	167,040	25,056 81		
	Parasols and umbrellas - - - -	363 packages - -	87,975	13,195 93		
	Plaster of Paris and hydraulic cement, ground or calcined.	23,267 lbs. - -	31,289	4,692 74		
	Pickles and sauces - - - - -	14,856 packages -	99,593	14,938 36		
	Portable hand printing presses - -	30 packages - -	1,122	168 30		
	Preserved meats, poultry, fish, vegetables, &c.	20,333 packages -	141,429	21,213 72		
	Printed, lithographed, or copper plate bills, and advertising pamphlets.	2,084 packages -	37,246	5,586 17		
	Sails, ready made - - - - -	220 packages - -	9,527	1,428 94		
	Shawls - - - - - - -	198 packages - -	56,008	8,401 30		
	Silks, satins, and velvets - - -	3,774 packages -	2,039,975	305,995 62		
	Silk twist, and silk and mohair twist -	2 packages - -	105	15 69		
	Spices, including ginger, pimento, and pepper unground.	814,190 lbs. - -	81,739	12,260 60		
	Spirits of turpentine - - - -	202,805 gallons -	81,313	12,196 82		
	Stationery - - - - - - -	7,536 packages -	401,301	60,195 57		
	Steam engines, other than locomotives -	5 No. - - -	4,354	653 10		
	Small wares - - - - - - -	13,596 packages -	1,917,837	287,676 58		
	Tobacco pipes - - - - -	3,404 packages -	23,966	3,594 61		
	Toys - - - - - - - -	735 packages - -	27,021	4,053 24		
	Varnish, other than bright or black - -	- - -	56,106	8,413 69		
	Woollens - - - - - - -	34,678 packages -	9,716,516	1,457,476 26		
	Unenumerated articles - - - -	- - -	500,211	75,042 55		
	TOTAL 15 per Cent. *ad valorem* - -	- - -	40,996,867	6,149,529 20	6,149,529 20	
	Goods paying 10 *per Cent. ad valorem :*					
31 Vict. c. 44 -	Sole and upper leather - - - -	3,264 packages -	376,773	37,676 78		
33 Vict. c. 9 -	Horses - - - - - - - -	293 No. - - -	16,340	1,633 91		
	Horned cattle - - - - -	145 No. - - -	2,449	244 90		
	Swine - - - - - - - -	855 No. - - -	10,995	1,099 42		
	Sheep - - - - - - - -	86 No. - - -	566	56 56		
	Other animals - - - - -	- - -	752	75 21		
	Fruits of all kinds, green - - -	- - -	209,389	20,941 29		
	Hay, straw, and bran - - - -	- - -	2,352	235 17		
	Seeds, other than cereals - - -	5,599 packages -	87,025	8,702 19		
	Vegetables - - - - - - -	- - -	44,401	4,440 30		
	Trees, plants, and shrubs - - -	2,804 packages -	45,678	4,567 71		
	TOTAL 10 per Cent. *ad valorem* - -	- - -	796,720	79,673 44	79,673 44	

CUSTOMS—*continued.*

Under what Authority.	ARTICLES.	Quantities Taxed.	Value.	Duty.	TOTAL.	REMARKS.
	Goods paying 5 per Cent. ad valorem:		*Dolls.*	*Dolls. cts.*	*Dolls. cts.*	
31 Vict. c. 44 -	Printed books, periodicals, and pamphlets	14,845 packages -	701,194	35,061 91		
	Iron - - - - - - - -	- - -	2,449,369	122,468 56		
	Type - - - - - - - -	1,563 packages -	48,201	2,410 09		
	TOTAL 5 per Cent. *ad valorem* - -	- - -	3,198,764	159,940 56	159,940 56	
	TOTAL Duties on Imports - - -	- - -	- -	- -	11,398,597 66	
	Add—Increase to duties of 5 per cent. thereon imposed by Act 33 Vict. c. 9, s. 11, taking effect from the 12th May 1870, and subsequently repealed from 16th March 1871, by 34 Vict. c. 10, s. 1 - - -	- - -	- -	- -	392,670 16	
					11,791,267 82	

EXPORTS.

Under what Authority.	ARTICLES.	Total Quantities.	Total Value.	TOTAL.	Duty.	REMARKS.
	Produce of the Forest:		*Dolls.*	*Dolls.*	*Dolls. cts.*	
31 Vict. c. 44 -	Shingle bolts (dutiable) - - - -	15,667 cords - -	54,472	- -	15,667 33	1 dollar per cord of 128 cubic ft.
31 Vict. c. 44 -	Stave bolts (dutiable) - - - - -	2,098 cords - -	5,954	- -	2,097 90	
31 Vict. c. 44 -	Oak logs (dutiable) - - - - -	1,173 per M. feet -	12,173	- -	2,345 18	2 dollars per M. ft.
31 Vict. c. 44 -	Spruce logs (dutiable) - - - -	2,751 per M. feet -	11,666	- -	2,751 05	1 dollar per M. ft.
31 Vict. c. 44 -	Pine logs dutiable - - - - -	13,204 per M. feet -	60,626	- -	13,204 44	1 dollar per M. ft.

SUMMARY.

DESCRIPTION.		Total Value.	Duty.	REMARKS.
		Dolls.	*Dolls. cts.*	
Imports - - - - - - - - - - - - - - - - - -		86,947,482	11,807,589 85	
Exports - - - - - - - - - - - - - - - - - -		74,173,618	36,065 90	
		161,121,100	11,843,655 75	
Sundry Receipts:				
Coasting licenses, entrance and clearance fees - - - - - - - - - -		- - -	8,174 69	
Bonding and examining warehouse fees - - - - - - - - - - -		- - -	16,941 46	
Sundries (sales of stores, &c.) - - - - - - - - - - - -		- - -	1,781 16	
			11,870,553 06	
Less—Refunds, drawbacks, &c. - - - - - - - - - -		- - -	53,202 61	
			11,817,350 45	
	Dolls. cts.			
Add—Balances due by collectors, 30th June 1870 - -	106,727 23			
Less—Balances due by collectors, 30th June 1871 - -	82,973 12			
		- - -	23,754 11	
TOTAL Deposited with the Receiver General - - -			11,841,104 56	

EXCISE.

Authority.	Description.	Rate.	Quantity.	Duty.	Total Duty.	Refunds.	Remarks.
	Spirits.	*Doll. cts.*	*Gallons.*	*Doll. cts.*	*Doll. cts.*	*Doll. cts.*	
31 Vict. c. 8 - 60 *c.*	Ex warehouse - -	0 63 per gallon -	2,298,612 74	1,448,245 03			
Increased by	Ditto - -	0 65 per gallon -	140 22	91 14			
31 Vict. c. 50 - 3	Ex manufactory - -	0 63 per gallon -	1,918,977 76	1,208,955 54			
	Ditto - - - -	0 65 per gallon -	1,510 45	981 78			
63	23 distillers' licenses -	250 0 each - -	- -	5,750 00			
					2,664,023 49	420 67	
	Malt.		*Lbs.*				
31 Vict. c. 8 - -	Ex warehouse - -	0 1 per lb. -	27,671,497	276,714 97			
	108 license fees - -	- Variable - -	- -	18,050 00			
					294,764 97	2,290 07	
	Malt Liquor.		*Gallons.*				
31 Vict. c. 8 - -	Ex manufactory - -	0 3½ per gallon -	65,453	2,127 22			
	149 licenses - - -	50 0 each - -	- -	7,250 00			
					9,377 22	71 00	
	Tobacco.		*Lbs.*				
33 Vict. c. 9 - -	Ex warehouse - -	0 10 per lb. -	323	32 30			
	Ditto - - - -	0 15 per lb. -	5,362,388½	804,358 57			
	Ex manufactory - -	0 15 per lb. -	808,340½	121,251 08			
	Ditto - - - -	0 7 per lb. -	46,058	3,224 06			
	Ditto - - - -	0 5 per lb. -	733	36 65			
	Cigars.						
33 Vict. c. 9 - -	Ex manufactory - -	0 30 per lb. -	118,661	35,598 30	- -	- -	Cigars are estimated at 10lbs. per mille.
	Ex warehouse - - -	0 30 per lb. -	7,181	2,154 30			
	Snuff.						
33 Vict. c. 9 - -	Ex manufactory - -	0 15 per lb. -	25,635	3,845 25			
	Ex warehouse - - -	0 15 per lb. -	58,520	8,778 00			
	Raw Leaf Tobacco.						
33 Vict. c. 9 - -	Ex warehouse:						
	Foreign - - -	0 15 per cent. -	323,145	48,471 76			
	Canadian - - -	0 7 per cent. -	45,626½	3,193 85			
	99 licenses - - -	50 0 each - -	- -	4,850 00			
					1,035,794 12	1,696 78	
	Petroleum Duty and Inspection Fees.						
31 Vict. c. 50 - -	Ex manufactory - -	0 5 per gallon -	2,983,270	149,163 50			
	Inspection fees - -	0 20 per package	111,337	22,267 40			
	Ditto - - - -	0 1 per gallon -	18,128	181 28			
	52 licenses - - -	50 0 each - -	- -	2,525 00			
	Ex warehouse - - -	0 5 per gallon -	1,462,439	73,121 95			
					247,359 13	297 79	
	Bonded Manufactures.		*Gallons.*				
33 Vict. c. 9 - -	Vinegar - - - -	0 3 per gallon -	586,079				
31 Vict. c. 8 - -	Burning fluid - - -	1 20 per gallon -	3,176				
33 Vict. c. 9 - -	Methylated spirits - -	0 12 per gallon -	40,418				
31 Vict. c. 8 - -	Ginger wine - - -	0 10 per gallon and 25 *cts. ad val.*	970	20,288 98			
31 Vict. c. 8 - -	Syrups - - - -	0 1 per gallon and 25 *cts. ad val.*	199				
31 Vict. c. 8 - -	Domestic liquors - -	0 80 per gallon -	9,057				
31 Vict. c. 8 - -	11 licenses - - -	50 0 each - -	- -	500 00			
					20,788 98	371 53	
					4,272,107 91	5,147 84	

Sundry receipts, seals, locks, &c. &c. - - - - - - - - - - - - - - - -		5,014 70
		4,277,122 61
Less—Refunds - - - - - - - - - - - - - - - - - -		5,147 84
		4,271,974 77
Add—Differences of currency, Nova Scotia, between the amounts received, and the calculations made by the Excise Department.		24 45
		4,271,999 22
	Doll. cts.	
Add—Balance due by collectors, 30th June 1870 - - - - - - - - -	85,833 09	
Less—Balance due by collectors, 30th June 1871 - - - - - - - - -	61,887 59	
		23,945 50
Deposited with the Receiver General - - - - - - - - - - - - - - -		4,295,944 72

N.B.—Licenses are in some cases charged for broken periods.

RECAPITULATION OF PUBLIC WORKS REVENUE.

	Doll. cts.
Canals	472,675 63
Slides and Booms	95,541 81
Hydraulic Rents	24,712 32
Minor Public Works	9,186 85
Nova Scotia Railway	292,667 27
New Brunswick Railways	251,456 37
	1,146,240 25

N.B.—The Governor in Council has authority to impose tolls for use of public works, under authority of Act 31 Vict. c. 12, s. 58.

RECAPITULATION OF REVENUE, 1870-71.

SERVICE.	Gross Revenue.	Net Revenue, after deducting Drawbacks, &c.	Cost of Collection.	REMARKS.
	Doll. cts.	*Doll. cts.*	*Doll. cts.*	
Customs	11,894,307 17	11,841,104 56	500,441 49	
Excise	4,301,092 56	4,295,944 72	129,563 56	
Public Works	1,146,576 74	1,146,240 25	831,071 72	Including maintenance and repairs.
Post Office	612,630 67	612,630 67	815,470 59	
Bill Stamps	192,400 25	183,319 42	- -	Collected by Excise officers.
Casual	19,737 18	19,737 18		
Ordnance Lands	95,216 35	95,216 35		
Interest on Investments	554,383 72	554,383 72		
Bank Imposts	39,588 96	39,588 96		
Fines, Forfeitures, and Seizures	49,712 34	47,877 28		
Premiums, Discounts, and Exchange	92,019 59	92,019 59		
Sick Mariners' Fund	30,409 41	30,409 41	- -	Collected by Customs officers.
Harbour Police	21,345 28	21,345 28	- -	Collected by Customs officers.
Culling Timber	61,197 08	61,197 08	62,130 22	
Harbour Improvements	3,248 30	3,248 30	- -	Collected by Customs officers.
Penitentiaries	124,817 85	124,817 85		
Fisheries	12,408 97	12,408 97		
Militia	7,393 58	7,393 58		
Superannuation	49,470 59	49,470 59		
Passenger Duty	36,750 65	36,750 65	- -	Collected by Customs officers.
Steamboat Inspection	10,692 13	10,692 13	- -	Collected by Customs officers.
Sundry Special Receipts	49,764 27	49,764 27		
	19,405,163 64	19,335,560 81		

FURTHER RETURN.

RETURN of the RATES of all TAXES and IMPOSTS from which the REVENUES of the several COLONIES of the BRITISH EMPIRE were raised, together with the Gross Amount yielded by each Tax or Impost, showing the Total Gross Revenue for each Colony in the Year 1868, or the last Financial Year for which the same can be obtained; &c.

(Further as relates to the DOMINION of CANADA, in continuation of House of Commons Papers, No. 247, of 1872, and No. 354, of 1874.)

(*Mr. Brogden.*)

Ordered, by The House of Commons, *to be Printed,*
12 *February* 1875.

Under 1 *oz.*

Vol 51 3

TAXES AND IMPOSTS (COLONIES).

FINAL RETURN to an Address of the Honourable The House of Commons, dated 13 May 1870;—*for*,

"RETURN of the RATES of all TAXES and IMPOSTS from which the REVENUES of the several COLONIES of the BRITISH EMPIRE were Raised, together with the Gross Amount yielded by each Tax or Impost, showing the Total Gross Revenue of each Colony in the Year 1868, or the last Financial Year for which the same can be obtained, with the Cost or Charge of Collecting the same under each Head, these respective Charges being deducted, and leaving the Net Amount of Revenue (in the same Form as the Parliamentary Return relating to the United Kingdom, No. 427, of Session 1869). (In continuation of Parliamentary Paper, No. 354, of Session 1874.)"

Nevis.	Gambia.
Sierra Leone.	Malta.

Colonial Office,
August 1875.

ROBERT G. W. HERBERT.

(*Mr. Brogden.*)

Ordered, by The House of Commons, *to be Printed*,
11 *August* 1875.

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RETURN of the RATES of all TAXES and IMPOSTS from which the REVENUES of the several COLONIES of the BRITISH EMPIRE were Raised, together with the Gross Amount yielded by each Tax or Impost, showing the Total Gross Revenue of each Colony in the Year 1868, or the last Financial Year for which the same can be obtained, with the Cost or Charge of collecting the same, under each Head, these respective Charges being deducted, and leaving the Net Amount of Revenue.

No. 1.—NEVIS.

RETURN of RATES of all TAXES and IMPOSTS from which the REVENUE of the ISLAND of NEVIS was Raised, together with the Gross Amount yielded by each Tax or Impost; showing the Total Gross Revenue in the Year ended 31st day of December 1869, with the Cost or Charge of Collecting the same, under each Head, these respective Charges being deducted, and leaving the Net Amount of Revenue; and of the Aggregate Revenue collected in the Three previous Years.

CUSTOMS.

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Received.
IMPORTS:			£. s. d.
Bread	2 *s.* per barrel	216¼ barrels	21 13 5
Butter	5 *s.* per 100 lbs.	19,974 lbs.	49 18 7
Beef	5 *s.* per 100 lbs.	16,847 lbs.	42 2 4
Brandy	1 *s.* 6 *d.* per gallon	1,801⅓ gallons	135 2 –
Candles, tallow	4 *s.* per 100 lbs.	28,766 lbs.	57 10 7
Cheese	5 *s.* per 100 lbs.	6,780 lbs.	16 19 –
Cocoa	5 *s.* per 100 lbs.	1,813 lbs.	4 10 8
Coffee	5 *s.* per 100 lbs.	3,289 lbs.	8 4 5
Cocoa-nuts	2 *d.* per 100	1,700 nuts	– 2 10
Cordials	1 *s.* 6 *d.* per gallon	44 gallons	3 6 –
Corn	3 *d.* per bushel	1,519⅓ bushels	18 18 1½
Currants and Raisins, &c.	8 *s.* per 100 lbs.	521 lbs.	2 1 8
Fish, dried	1 *s.* per quintal	1,318 quintals	65 18 10
Fish, pickled	2 *s.* per barrel	818 barrels	81 16 –
Figs	5 *s.* per 100 lbs.	52 lbs.	– 2 7
Flour	4 *s.* per barrel	4,818¼ barrels	963 13 –
Gin	1 *s.* per gallon	2,772½ gallons	138 12 6
Hams, bacon, &c.	5 *s.* per 100 lbs.	6,362 lbs.	15 18 1
Horses (under 14 hands)	10 *s.* each	7 horses	3 10 –
Horses (14 hands and upwards)	15 *s.* each	11 horses	8 5 –
Hardwood	8 per cent. ad valorem	32 *l.* 14 *s.*	1 12 8
Lard	4 *s.* per 100 lbs.	11,918 lbs.	23 16 8
Lumber, Pitch and White Pine	8 *s.* per 1,000 feet	792,426 feet	316 19 2
Malt Liquors	1½ *d.* per gallon	3,632½ gallons	22 14 –½
Meal, Corn	2 *s.* per barrel	3,028 barrels	302 16 6
Oats	3 *d.* per bushel	3,225 bushels	40 6 3
Pork	5 *s.* per 100 lbs.	45,571 lbs.	113 18 6
Peas and Beans	6 *d.* per bushel	828 bushels	20 15 8
Rice	1 *s.* per 100 lbs.	98,028 lbs.	49 – 3
Rum	1 *s.* per gallon	351½ gallons	17 11 6

No. 1.—Nevis—Customs—*continued.*

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Received.
Imports—*continued.*			£. s. d.
Soap	2 *s.* per 100 lbs.	44,112 lbs.	44 2 3
Shingles, Wallaba and Cypress	4 *s.* per 1,000	352,750 shingles	70 11 –
„ Spruce and Pine	1 *s.* 6 *d.* per 1,000	435,300 shingles	32 12 11
Shooks	6 *d.* per bundle	2,645 bundles	66 2 6
Sugar, refined	5 *s.* per 100 lbs.	8,041 lbs.	20 2 1
Staves	10 *s.* per 1,000	16,276 staves	8 2 9
Smoked Herrings	1 *s.* per quintal	52 quintals	2 12 –
Tallow	4 *s.* per 100 lbs.	560 lbs.	1 2 4
Tea	6 *d.* per lb.	849 lbs.	21 4 6
Tobacco, unmanufactured	5 *s.* per 100 lbs.	11,959 lbs.	29 18 –
Wood hoops	5 *s.* per 1,000	104,411 shooks	26 1 7
Miscellaneous goods	8 per cent. ad valorem	24,349 *l.* 15 *s.* 10 *d.*	1,947 8 4
		Total £.	4,818 8 4

Aggregate Amount of the Revenue of the Customs of the Island of Nevis, for the Years ended the 31st December 1866, 1867, 1868, and 1869.

Years ended 31st December	Total Gross Receipts of Duties.	Charges of Collection.	Net Produce, after deducting the Charges of Collection.
	£. s. d.	£. s. d.	£. s. d.
1866	2,846 9 9	745 15 2	2,100 14 7
1867	3,179 19 –½	707 8 2	2,472 10 10½
1868	4,312 16 3½	800 10 3	3,512 6 –½
1869	4,818 8 4	591 11 11½	4,226 16 4½
Total £.	15,157 13 5	2,845 5 6½	12,312 7 10½

INLAND REVENUE.

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Received.
Exports:			£. s. d.
Sugar	6 *s.* per hogshead	2,671½ hogsheads	801 9 –
Sugar	4 *s.* per tierce	139 tierces	27 16 –
Sugar	9 *d.* per barrel	7,350½ barrels	275 12 10
Molasses	2 *s.* per puncheon	1,357 puncheons	135 14 –
Rum	3 *s.* per puncheon	2½ puncheons	– 7 6
Horses	10 *s.* each	4 horses	2 – –
Horned Cattle	8 *s.* each	23 horned cattle	9 4 –
Sheep	2 *s.* each	2 sheep	– 4 –
Charcoal	6 *d.* per bushel	20½ bushels	– 10 3
		Total £.	1,252 17 7

No. 1.—NEVIS—INLAND REVENUE—*continued.*

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Received.
			£. s. d.
Tonnage duty	1 *s.* 6 *d.* per ton	4,487 tons	336 11 8
Package Dues:			
Inwards	Computed on packages instead of tonnage; Table fixed by law		123 1 10
Outwards			61 7 5
Licenses:			
Rum	40 *l.* in town; 24 *l.* in country		354 – –
Liquor	20 *l.* in town; 8 *l.* in country		93 – –
Boatmen's	4 *s.* each		15 8 –
Porters'	4 *s.* each		9 4 –
Fees of Office			25 6 –
Fines and Costs			171 18 1
Rents			52 10 1
Miscellaneous:			
Bond fees	1 *s.* for each warehouse bond	66	3 6 –
Warehouse dues	Various rates computed		2 7 1
Seizures			10 4 –
Penalties			7 8 4
Sales of Old Lumber			1 3 –
		TOTAL £.	1,266 15 5

TAXES applied specially to Repair of ROADS.

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Received.
Horse and Carriage Tax:			£. s. d.
Horses, under 14 hands	5 *s.* each	872	218 – –
Horses, 14 hands and upwards	7 *s.* 6 *d.* each	23	8 12 6
Carriages with four wheels	30 *s.* each	24	36 – –
Carriages with two wheels	15 *s.* each	5	3 15 –
Carts	12 *s.* each	31	18 12 –
Additional duty	25 per cent. on imports, exports, tonnage and package, and licenses.		1,177 11 4½
Road Compositions			206 – 2
		TOTAL £.	1,668 11 –½

No. 1.—Nevis—Inland Revenue—*continued.*

Aggregate Amount of Revenue from Sources other than Customs.

	Year 1866.	Year 1867.	Year 1868.	Year 1869.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Exports	1,207 17 5½	750 12 2½	1,228 11 2½	1,252 17 7
Tonnage	174 10 6	119 18 11	240 1 –	336 11 8
Package Dues	77 13 7	133 15 2	160 8 5½	184 9 3
Licenses	329 8 –	428 7 –	469 13 –	471 12 –
Fees of Office	– – –	12 3 9	53 17 –	25 6 –
Fines and Costs	131 15 10	129 15 8	148 – 3	171 18 1
Rents	– – –	– – –	– – –	52 10 –
Miscellaneous	119 – 5½	45 18 4	– 19 –	24 8 5
Horse and Carriage Tax	285 – –	290 10 –	292 4 7	284 19 6
Additional Duty	1,156 5 10	800 18 4	982 1 10½	1,177 11 4½
Road Composition	150 2 –	148 11 3	169 7 –	206 – 2
Total £.	3,631 13 8	2,860 10 7½	3,745 3 4½	4,188 4 –½

Aggregate Amount of Revenue.

	Year 1866.	Year 1867.	Year 1868.	Year 1869.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
Customs	2,846 9 9	3,179 19 –½	4,312 16 3½	4,818 8 4
Exports	1,207 17 5½	750 12 2½	1,228 11 2½	1,252 17 7
Tonnage	174 10 6	119 18 11	240 1 –	336 11 8
Package Dues	77 13 7	133 15 2	160 8 5½	184 9 3
Licenses	329 8 –	428 7 –	469 13 –	471 12 –
Fees of Office	– – –	12 3 9	53 17 –	25 6 –
Fines and Costs	131 15 10	129 15 8	148 – 3	171 18 1
Rents	– – –	– – –	– – –	52 10 –
Miscellaneous	119 – 5½	45 18 4	– 19 –	24 8 5
Horse and Carriage Tax	285 – –	290 10 –	292 4 7	284 19 6
Additional Duty	1,156 5 10	800 18 4	982 1 10½	1,177 11 4½
Road Composition	150 2 –	148 11 3	169 7 –	206 – 2
Total £.	6,478 3 5	6,040 9 8	8,057 19 8	9,006 12 4½

R. H. A. Dyett, Treasurer.

No. 2.—SIERRA LEONE.

RETURN of RATES of all TAXES and IMPOSTS from which the COLONIAL REVENUE of the SETTLEMENT of SIERRA LEONE was Raised, together with the Gross Amount yielded by each Tax or Impost, showing the Total Gross Revenue in the Year ending 31st December 1869, with the Cost or Charge of Collecting the same under each Head, these respective Charges being deducted and leaving the Net Amount of Revenue, and of the Aggregate Revenue collected in that Year.

CUSTOMS.

CUSTOMS DUTIES, SETTLEMENT of SIERRA LEONE, Year ended 31st December 1869.

Name of Tax or Impost.	Rate of Tax or Impost.	Quantity Taxed.	Total Gross Sum Produced.
			£. s. d.
Specific Duty:			
Ale and porter	1 *s.* per dozen quarts	7,207 8/12 dozen quarts	360 7 8
Ditto	1 *s.* per dozen quarts	7,200 dozen pints	180 – –
Ditto	6 *d.* per gallon	2,502 gallons	62 11 –
		Cwt. qrs. lbs.	
Bacon and hams	5 *s.* per cwt.	101 2 26	25 8 1
Beef and pork	5 *s.* per cwt.	313 1 6	78 6 5
Bread	2 *s.* 6 *d.* per cwt.	1,436 3 19	179 12 6
Bricks	5 *s.* per 1,000	238,800	59 14 –
		Cwt. qrs. lbs.	
Butter	8 *s.* per cwt.	144 2 4	59 12 6
Candles	9 *s.* per cwt.	622 1 13	270 1 4
Cheese	5 *s.* per cwt.	34 1 13	8 11 10
Cigars	8 *s.* per 1,000	179,772	71 18 2
Clocks, above 20 *s.* value	10 *s.* each	60	30 – –
Clocks, under 20 *s.* value	5 *s.* each	15	3 15 –
		Cwt. qrs. lbs.	
Fish, dried	1 *s.* per cwt.	62 2 24	3 2 9
Fish, pickled	2 *s.* per barrel	93¾ barrels	9 7 6
Fish, smoked	3 *d.* per box	1,227 boxes	15 6 9
Flour (wheat)	5 *s.* per barrel	1,974 barrels	493 10 –
Flour (not wheat)	2 *s.* per barrel	12¼ barrels	1 4 6
Gunpowder	9 *d.* per barrel	4,798¼ barrels	179 18 6
Horses	20 *s.* each	34	34 – –
		Cwt. qrs. lbs.	
Iron bars	1 *s.* 6 *d.* per cwt.	1,090 1 24	81 15 9
Iron hoops	1 *s.* 6 *d.* per cwt.	786 2 10	58 19 11
Iron pots	2 *s.* per cwt.	3,236 3 3	485 9 7
Lard	5 *s.* per cwt.	159 3 12¼	39 19 3
Lumber, white pine	5 *s.* per 1,000 feet	191,996 feet	48 – –
Lumber, pitch pine	7 *s.* 6 *d.* per 1,000 feet	95,998 feet	35 12 6
Masts and spars	2 *d.* per inch, average diameter	89·63 inches	– 14 1
		Cwt. qrs. lbs.	
Meats, cured	8 *s.* per cwt.	8 1 7¼	3 6 6
Meats, smoked	8 *s.* per cwt.	2 0 14	– 17 –
Nails	2 *s.* 6 *d.* per cwt.	888 0 18	111 – 5
Pitch and tar	1 *s.* per barrel	726 barrels	36 6 –
Shingles	1 *s.* per 1,000	152,680	7 12 8
Shooks	1 *s.* per bundle	802 bundles	40 2 –
Slates	6 *s.* per 1,000	33,575	10 1 5
		Cwt. qrs. lbs.	
Soap	2 *s.* 6 *d.* per cwt.	607 3 24½	77 4 11
Spirits:			
Brandy	1 *s.* 2 *d.* per gallan	2,863·8 gallons	132 1 1
Cordials	1 *s.* 2 *d.* per gallon	2,700 gallons	162 10 –
Geneva	1 *s.* 2 *d.* per gallon	24,664·25 gallons	1,438 15 –
Rum	1 *s.* 2 *d.* per gallon	206,953·75 gallons	12,072 6 1
Whiskey	1 *s.* 2 *d.* per gallon	9·75 gallons	– 11 5

No. 2.—Sierra Leone—Customs—*continued.*

Name of Tax or Impost.	Rate of Tax or Impost.	Quantity Taxed.	Total Gross Sum Produced.
Specific Duty:		*Cwt. qrs. lbs.*	£. s. d.
Sugar, crushed	8 *s.* 3 *d.* per cwt.	549 0 24¼	226 11 –
Sugar, muscavado	6 *s.* per cwt.	1,107 3 4	332 5 3
Sugar, refined	10 *s.* per cwt.	165 3 0¾	82 17 7
Tea	3 *d.* per lb.	6,376 lbs.	79 14 –
Tiles	6 *s.* per 1,000	21,319	6 7 10
Tobacco, manufactured	1½ *d.* per lb.	1,938½ lbs.	12 2 4
Tobacco, unmanufactured	1½ *d.* per lb.	936,975 lbs.	5,856 1 11
Wine	1 *s.* per gallon	10,063·75 gallons	503 3 9
		Total £.	24,068 17 9
Ad valorem duty	At 4 *l.* per cent.	186,581 *l.* 7 *s.* 10 *d.*	7,463 5 1
Tonnage dues	At 1 *s.* 6 *d.* per ton	52,954⅔ tons	3,971 12 –
Light dues	–	53,972⅓ tons	674 13 1
Harbour dues	–	–	458 10 –
Auction	–	–	97 2 5
Warehouse rent	–	–	184 5 7
Treble rent	–	–	50 18 1
Wharfage on lumber	–	–	78 11 7
Wharfage on other goods	5 *s.* per ton	5,413¾ tons	1,353 8 9
		Total £.	38,401 4 4

Aggregate Amount of Revenue of Customs, Settlement of Sierra Leone, for the Year ending 31st December 1869.

Year ended 31st December	Total Gross Receipts of Duties.	Payment out of Gross Receipts for Drawbacks, and Repayments on Over Entries.	Net Produce.	Charges of Collection.	Net Produce, after deducting the Charges of Collection.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1869 *	41,588 9 10	157 14 –	41,430 15 10	3,023 16 10	38,406 19 –

* Six months' bonds, taken in 1868 due in 1869, and taken in 1869 due in 1870, necessarily show a slight difference in total for 1869, when calculated according to quantities landed and passed for Home Consumption.

INLAND REVENUE.

Name of Impost or Tax.	Amount.	Total Gross Sum Produced.
Licences:	£. s. d.	£. s. d.
Retailing spirits	3,280 – –	
Auctioneers	75 – –	
Boats and canoes	406 10 –	
Pilots	2 – –	
Marriage	44 2 –	
Dogs	12 16 –	
Billiards	5 5 –	
		3,825 13 –
Rents (exclusive of Lands):		
Factories and houses	15 5 –	
Markets and pounds	880 2 3	
Pews, St. George's Cathedral	25 7 6	
		920 14 9
Taxes:		
House and land	3,606 6 2	
Road	360 4 6	
		3,966 10 8
Carried forward £.		8,712 18 5

No. 2.—Sierra Leone—Inland Revenue—*continued.*

Name of Impost or Tax.	Amount.	Total Gross Sum Produced.
	£. s. d.	£. s. d.
Brought forward - - -	- - -	8,712 18 5
Fines, Forfeitures, and Fees of Court:		
Police, Supreme and Summary Courts - - - - - -	1,378 15 10	
Registry Office of Land - - - - - - - -	210 4 3	
Land Commissioners' Office - - - - - - - -	9 14 6	
Various Departments - - - - - - - - -	62 1 1	
		1,660 15 8
Reimbursements in Aid, &c.:		
Sale of Acts - - - - - - - - - - -	8 3 –	
Maintenance of soldiers in civil confinement - - - - -	62 18 11½	
School fees - - - - - - - - - - -	31 17 –	
Sale of presents - - - - - - - - -	20 10 5	
Sale of Government stores - - - - - - - -	364 8 6½	
Payments made by Crown agents - - - - - - -	388 16 8	
Printing done - - - - - - - - - -	1 10 –	
Sale of oakum and seamen's effects - - - - - - -	8 12 2½	
Refund of salary - - - - - - - - - -	169 – 4	
Passage overpaid - - - - - - - - - -	2 10 –	
		1,058 7 1½
Fees of Office:		
Official stamps - - - - - - - - - - -	- - -	1 10 –
Land Sales:		
Burial lots - - - - - - - - - - -	- - -	18 – –
Sale of Government Property:		
Sale of condemned stores - - - - - - - - -	534 19 –	
Oil drippings - - - - - - - - - -	6 4 10	
		541 3 10
Hospital Stoppages:		
Liberated Africans - - - - - - - - -	2,788 12 –	
School children - - - - - - - - - -	95 2 9	
Seamen - - - - - - - - - - -	280 11 8	
		3,164 6 5
Miscellaneous receipts - - - - - - - - - -	- - -	263 12 2¼
Postage:		
Post Office collections - - - - - - - - - -	- - -	428 14 4
Advances repaid - - - - - - - - - -	- - -	9,320 8 2¾
Parliamentary Grant - - - - - - - - - -	- - -	619 11 2
Deposits:		
Whiddom, Her Majesty's Ship "Lee" - - - - - -	5 – –	
Cole *v.* Taylor - - - - - - - - - -	8 7 10½	
Bulama - - - - - - - - - - -	1 15 9	
Pilotage - - - - - - - - - - -	1 10 –	
N. Keeling's effects - - - - - - - - - -	5 15 5	
Sale of animals - - - - - - - - - -	9 10 –	
		31 19 –½
Total - - - £.		25,821 6 5

The cost of collecting the House and Land Tax was 170 *l.*, and Road Tax 115 *l.*, in the year 1869; all the other sources of Revenue (in common with the Customs) were collected and disbursed at the Treasury, which Establishment was maintained at a cost of 1,521 *l.* 17 *s.* 6 *d.*

AGGREGATE AMOUNT OF REVENUE.

	1869.
	£. s. d.
Customs - - - - - - - - - - - - - -	38,401 4 4
Other Revenue - - - - - - - - - - - -	25,821 6 5
£.	64,222 10 9

No. 3.—GAMBIA.

RETURNS of RATES of all TAXES and IMPOSTS from which the COLONIAL REVENUE at the GAMBIA was Raised, together with the Gross Amount yielded by each Tax or Imposts, showing the Total Gross Revenue in the Year ending the 31st December 1868, with the Cost or Charge of Collecting the same, under each Head, these respective Charges being Deducted, and leaving the Net Amount of Revenue, and of the Aggregate Revenue Collected in the Three previous Years.

CUSTOMS.

CUSTOMS DUTIES, GAMBIA, Year ended 31st December 1868.

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Produced. £. s. d.
Bricks	4 *s.* per 1,000	476,354	95 5 5
Cola nuts	15 *s.* per basket of 336 lbs.	1,096 baskets	822 – –
Guns	1 *s.* each	10,050	502 10 –
Gunpowder	2 *s.* 6 *d.* per barrel of 100 lbs.	950 $\frac{11}{15}$ barrels	118 16 10
Palm wine	9 *d.* per imperial gallon	12,777 $\frac{4}{9}$ gallons	479 3 1
Sugar	1 *d.* per lb.	139,141 lbs.	579 15 1
Tobacco, unmanufactured	1 *d.* per lb.	476,856 lbs.	1,986 18 –
Tobacco, manufactured	1 *d.* per lb.	142 lbs.	– 11 10
Wine	1 *s.* per imperial gallon	26,314 $\frac{1}{12}$ gallons	1,315 14 1
Rum	6 *d.* per proof gallon	101,778 gallons	2,544 9 –
Gin, sweetened	1 *s.* per imperial gallon	722 gallons	36 2 –
Gin, unsweetened	6 *d.* per proof gallon	5,888$\frac{1}{2}$ gallons	147 4 3
Absinthe	1 *s.* per imperial gallon	2,437 gallons	121 17 –
Brandy	1 *s.* per imperial gallon	1,333 gallons	66 13 –
Liqueur	1 *s.* per imperial gallon	1,027 gallons	51 7 –
Ground nuts	5 *s.* per ton	16,116 and 30 lbs.	4,029 2 6
Hides	2 *d.* per lb.	7,668	63 18 –
Ale and porter	2 per cent. ad valorem	11,380 gallons	60 1 2
Amber and coral	ditto		(*a*)
Ammunition	ditto		2 12 6
Anchor and chain	ditto		4 10 –
Asphalte	ditto		18 4 2
Bags, empty	ditto		17 – 1
Beads	ditto		24 4 –
Blue and starch	ditto		2 9 –
Brass rods	ditto		1 1 10
Bread and biscuits	ditto		10 17 7
Candles	ditto		16 7 4
Canvas	ditto		– 8 3
Coffee	ditto		2 10 6
Cordage and twine	ditto		10 9 4
Cotton cards	ditto		20 8 4
Cotton goods	ditto		505 3 11
Cotton yarn	ditto		59 13 3
Cutlasses and swords	ditto		8 8 6

(*a*) *Sic* in orig.

No. 3.—GAMBIA—CUSTOMS—*continued.*

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Produced.
			£. s. d.
Cutlery	2 per cent. ad valorem	11,380 gallons	1 7 7
Coals	ditto		– 2 3
Earthenware	ditto		5 12 5
Flour	ditto		51 18 10
Furniture	ditto		2 13 1
Glassware	ditto		10 – 8
Haberdashery	ditto		1 9 11
Hardware	ditto		58 9 2
Iron bars	ditto		16 17 5
Iron pots	ditto		9 9 9
Leather, manufactured	ditto		2 13 –
Lumber and plank	ditto		25 17 3
Medicine	ditto		– 11 7
Metal in sheets and rods	ditto		2 5 8
Molasses	ditto		1 – –
Oars	ditto		1 11 1
Oil, edible	ditto		3 1 10
Paint, paint oil, and turpentine	ditto		5 17 8
Perfumery	ditto		2 18 11
Pitch, tar, and resin	ditto		2 9 4
Provisions	ditto		57 11 6
Rice, clean (foreign)	ditto		468 13 1
Salt	ditto		14 9 5
Ship's chandlery	ditto		1 3 9
Ship's stores	ditto		– 13 8
Shingles	ditto		16 10 4
Soap	ditto		32 17 4
Spars	ditto		1 18 1
Stationery	ditto		3 15 3
Stonewares	ditto		3 7 3
	ditto		(a)49 5 5
Tallow	ditto		– 4 2
Tea	ditto		2 1 2
Tiles (9,820)	ditto		1 8 7
Waters, mineral	ditto		4 5 1
Wearing apparel	ditto		43 2 2
Woodware	ditto		6 6 6
Woollen goods	ditto		6 18 9
Tonnage dues	2 *s.* per ton on vessel once a year		2,146 7 –
Quarantine	21 *s.* once a year on all vessels entered		94 10 –
Pilotage	6 *s.* per foot inward or outward		702 12 –
Auction duty	2 per cent. ad valorem		2 13 –
		TOTAL £.	17,634 18 –

(a) *Sic* in orig.

No. 3.—Gambia—Customs—*continued.*

Aggregate Amount of Revenue of Customs, Gambia, for the Years ending 31st December 1865, 1866, 1867, and 1868.

Years ended 31st December	Total Gross Receipt of Duties.	Payment out of the Gross Receipt for Drawbacks and Repayments on over Entries.	Net Produce.	Charges of Collection.	Net Produce, after deducting the Charges of Collection.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.	£. s. d.
1865 - - - -	9,187 5 –	213 5 4	8,973 19 8	2,142 3 5	6,831 16 3
1866 - - - -	13,906 6 –	312 10 11	13,593 15 1	1,610 2 4	11,983 12 9
1867 - - - -	19,568 16 4	277 16 8	19,290 19 8	1,984 18 5	17,306 1 3
1868 - - - -	17,634 18 –	189 6 5	17,445 11 7	2,120 15 2	15,324 16 5

Custom House, Gambia, 6 March 1875.

W. H. Berkeley,
Acting Collector of Customs.

INLAND REVENUE.

EXCISE.

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Sum Produced.
			£. s. d.
License wholesale of spirits in town of Bathurst.	10 *l.* per annum - -	- - -	30 – –
License retail of spirits in town of Bathurst.	30 *l.* per annum - -	- - -	840 – –
License retail of spirits in village of Bathurst.	10 *l.* per annum - -	- - -	100 – –
License, auctioneers - - - - -	10 *l.* per annum - -	- - -	20 – –
Ground rents - - - - - -	4 *s.* per acre - - -	1,121⅛ acre -	224 4 6
Market and slaughter-house dues - -	- - - - - -	- - -	406 3 3
Tolls, Oyster Creek Ferry - - -	- - - - - -	- - -	343 4 3
Rent of Customs Warehouses - -	- - - - - -	- - -	118 10 –
		Total - - £.	2,082 2 –

No. 3.—GAMBIA—INLAND REVENUE—*continued.*

AGGREGATE AMOUNT of REVENUE Collected in the TREASURY DEPARTMENT.

	Years ending 31st December			
	1865.	1866.	1867.	1868.
	£. s. d.	£. s. d.	£ s. d.	£. s. d.
TAXES - - - - - - - -	1,042 11 –	1,552 19 3	1,518 1 7	2,082 2 –

Treasury Office, Gambia,
6 March 1875.

W. H. Berkeley,
Acting Treasurer.

POST OFFICE.

	Gross Revenue.	Cost of Collection.	Net Revenue.
	£. s. d.	£. s. d.	
Colonial share of postage, 1 *d.* on every ½ oz.; the balance of 5 *d.* goes to the Imperial Government.	12 3 5	80 – –	The cost of collecting the Post Office Revenue is paid out of the Colonial Fund. The Imperial Government paying nothing.

Post Office, Gambia,
6 March 1875.

T. Johnson,
Postmaster.

AGGREGATE AMOUNT OF REVENUE.

	Years ending 31st December			
	1865.	1866.	1867.	1868.
	£. s. d.	£. s. d.	£. s. d.	£. s. d.
CUSTOMS - - - - -	9,187 5 –	13,906 6 –	19,568 16 4	17,634 18 –
TAXES - - - - - -	1,042 11 –	1,552 19 3	1,518 1 7	2,082 2 –
POST OFFICE - - - - (Colonial share).	69 9 2	20 12 7	- Nil - -	12 3 5
TOTAL - - - £.	10,299 5 2	15,479 17 10	21,086 17 11	19,629 3 5

No. 4.—MALTA.

RETURNS of RATES of all TAXES and IMPOSTS from which the REVENUE of MALTA was Raised, together with the Gross Amount yielded by each Tax or Impost, showing the Total Gross Revenue in the Year ending the 25th December 1873, with the Cost or Charge of Collecting the same under each Head; these respective Charges being deducted, and leaving the Net Amount of Revenue.

CUSTOMS.

CUSTOMS DUTIES, MALTA.—Year ended 25th December 1873, including Store-rent on Dutiable Articles, and exclusive of Fractions.

Name of Tax or Impost.	Rates of Tax or Impost.	Quantities Taxed.	Total Gross Sum Produced.	
	£. s. d.		£.	£.
1. Spirits and articles containing Spirits.	1 2 – per barile Maltese (*a*).	Barili - 10,725	- -	11,707
2. Wine:				
Superior wine - -	Exceeding 15 *l.* per pipe of 11 Maltese barili, 12 *s.* per barile Maltese (*a*).	„ - 1,363	818	
Inferior wine - -	Not exceeding 15 *l.* per pipe of 11 Maltese barili, 2 *s.* 6 *d.* per barile Maltese (*a*).	„ - 150,093	18,762	
				19,580
3. Corn and Farinaceous Substances assimilated thereto:	£. s. d.			
Wheat, sound - -	– 10 – per salma (*b*) -	Salme - 93,379	46,690	
Indian corn - - -	– 6 – „ - -	„ - 568	170	
Barley - - - -	– 4 – „ - -	„ - 10,708	2,141	
Saggina - - -	– 3 – „ - -	„ - 4,398	659	
Other inferior grains -	– 5 – „ - -	„ - 11	2	
Wheat, damaged - -	– 2 – „ - -	„ - 540	54	
Indian corn - - -	– 2 – „ - -	„ - 1,106	110	
Barley - - - -	– 2 – „ - -	„ - 66	6	
Sagina - - - -	– 2 – „ - -	„ - 26	2	
Other inferior grain -	– 2 – „ - -	„ - —	—	
Manufactured grains -	– 6 – per cantaro (*c*) -	Cantara - 2,383	714	
Ditto - damaged -	– 2 – „ - -	„ - 86	8	
Pulse - - - - -	– 2 – per salma (*b*) -	Salme - 21,635	2,164	
Seeds, cotton and carrob	– – 6 per cantaro (*c*) -	Cantara - 61,803	1,545	
Potatoes - - -	– – 1 „ - -	„ - 29,576	1,232	
				55,497
4. Beer of all sorts - - -	– 3 – per barile Maltese (*a*).	Barili - 23,217	3,482	
5. Vinegar - - - - -	- - - -	„ - 802	80	
				3,562
6. Cattle:				
Bullocks - - -	– 10 – each - -	No. - 5,048	2,524	
Horses and Mules -	1 – – „ - - -	„ - 93	93	
				2,617
7. Oil - - - - - -	– – 6 per caffiso (*d*) -	Caffisi - 67,112	- -	1,677
		CUSTOMS - - - £.		94,730
Store-rent, on articles subject to duty.	Various rates - - - - - - - - - - - -			1,865
				96,595
		Add fractions - - - -		11
		TOTAL GROSS PRODUCE of Duties of CUSTOMS and STORE-RENT in the Year ended 25th December 1873 - - £.		96,606

(*a*) A "Barile Maltese" is equal to 9½ gallons.
(*b*) A "Salma" is equal to about 7¾ bushels.
(*c*) A "Cantaro" is equal to 1 cwt. and 63 lbs.
(*d*) A "Caffiso" is equal to 4½ gallons.

No. 4.—MALTA—CUSTOMS—*continued.*

AGGREGATE AMOUNT of the REVENUE of CUSTOMS, MALTA, for the Year ending 25th December 1873.

Year ending 25th December	Total Gross Receipt of Duties.	Payments out of the Gross Receipts for Drawbacks, and Repayments on Over Entries.	Net Produce.	Charges of Collection. (*See* below.)	Net Produce, after deducting the Charges of Collection.
	£.	£.	£.	£. (*a*)	£.
1873 - - -	96,606	4,515	92,091	8,809	83,282

For Information.

(*a*) These Charges include—

	£. s. d.	£. s. d.
Establishments—Customs - - - - - - - - - - - - - -		3,128 14 5
Half Marine Police - - - - - - - - - - - - - -		1,945 - -
		5,073 14 5
Revenue Services - - - - - - - - - - - -	31 10 -	
Coast Guards* - - - - - - - - - - - -	1,676 19 11	
		1,708 9 11
Transport - - - - - - - - - - - - - -	20 - -	
Ditto, Marine Police - - - - - - - - - - - -	9 11 8	
		29 11 8
Works and Buildings - - - - - - - - - - - - - -		797 12 10
Contribution to the Imperial Government in consequence of the augmentation of the Royal Malta Field Artillery for enabling it to furnish Coast Guards to prevent breaches of Revenue		1,200 - -
	£.	8,809 8 10

* No provision made for this service pending arrangements with Imperial Government.

INLAND REVENUE.

EXCISE.

Name of Tax or Impost.	Rate of Tax or Impost.	Quantities Taxed.	Total Gross Sum Produced.
		£.	£. s. d.
Licenses - - - - - -	To keep an hotel, inn, tavern, or shop, in which wine or spirituous liquors, or both are sold:		
	In the four cities, 2 *l.* per annum -	355	710 - -
	„ „ 4 *l.* „ - -	239	956 - -
	In any other place 5 *s.* „ - -	1,120	280 - -
	To keep one public billiard table, 5 *l.* per annum - - - - - -	6	30 - -
	To keep additional public billiard table, 2 *l.* 10 *s.* per annum - - - -	2	5 - -
	To carry a gun for sporting, 10 *s.* per annum - - - - - - -	607	303 10 -
	To exercise the office of public auctioneer, 1 *l.* per annum - - - - - -	24	24 - -
	TOTAL - - - £.		2,308 10 -

STAMPS.

		£. s. d.	£.	£. s. d.
Warrants - - - - - -	To act as advocate - - -	1 - -	—	—
	„ Law procurator -	1 - -	—	—
	„ Public notary -	1 - -	2	2 - -
	„ Broker - - -	1 - -	—	—
	To practise as physician - -	1 - -	—	—
	„ Surgeon - -	1 - -	—	—
	„ Apothecary -	1 - -	—	—
	„ Phlebotomist or midwife -	- 2 6	—	—
	To act as master mariner, 1st class	1 - -	2	2 - -
	„ „ 2nd „	1 - -		
	„ „ 3rd „	- 10 -	1	- 10 -
	TOTAL - - - £.			4 10 -

No. 4.—MALTA—INLAND REVENUE—*continued.*

OTHER AND SPECIAL REVENUES.

Year ending 25 December 1873.	Total Gross Receipts.	Drawbacks and Refunds.	Net Produce.	Charges of Collection. *q. v.*	Net Produce, after deducting Charges of Collection.
	£.	£.	£.	£.	£.
Harbour Dues - - -	7,299	16	7,283	*a* 4,836	2,447
Land Revenue - - -	41,167	322	40,845	*b* 3,730	37,115
Other Revenues - - -	14,802	- -	14,802	Impossible to separate from Departmental Charges.	14,802
Fractions - - - -	4	- -	4	- - -	4
£.	63,272	338	62,934	8,566	54,368

AGGREGATE AMOUNT OF INLAND REVENUE for the Year ending 25th December 1873.

	£.
EXCISE - - - - - - - - - - - - -	2,308
STAMPS - - - - - - - - - - - - -	4
OTHER REVENUES - - - - - - - - - - -	63,272
£.	65,584

POST OFFICE.

Name of Tax or Impost.	Rate of Tax or Impost.	Gross Revenue.	Cost of Collection. *q. v.*	Net Revenue.
		£. s. d.	£. s. d.	£. s. d.
Postage on Letters inward -	The rate of postage on letters from Barbary and the East is (when levied) 2 *d.* per oz.	3 17 7	437 17 2 *e*	Deficiency. 344 1 3
Postage Stamps - - -	The local postage stamps are half-penny per half an ounce.	89 18 4		
£.		93 15 11	437 17 2	344 1 3

COST OF CHARGES OF COLLECTION.

Harbour Dues.	£. s. d.	Land Revenue.	£. s. d.	Post Office.	£. s. d.
Establishments - -	3,011 3 10	Establishments -	3,468 2 3	Establishments -	210 6 8
Revenue Services -	666 7 9	Transport - -	246 10 6	Conveyance of Mails	227 10 6
Transport - - -	27 19 8	Works - - -	15 19 5		
Works - - -	1,130 18 7				
£.	*a* 4,836 9 10	£.	*b* 3,730 12 2	£.	*c* 437 17 2

AGGREGATE AMOUNT OF REVENUE, 1873.

	£.
CUSTOMS - - - - - - - - - - - - -	96,606
EXCISE - - - - - - - - - - - - -	2,308
STAMPS - - - - - - - - - - - - -	4
OTHER REVENUES - - - - - - - - - - -	63,272
POST OFFICE - - - - - - - - - - - -	93
£.	162,283

Valletta, 21 October 1874.

Victor Houlton,
Chief Secretary to Government.

No. 4.—MALTA—*continued.*

RETURNS of the Aggregate Amounts of the REVENUES derived from the TAXES and IMPOSTS from which the REVENUE of MALTA was Raised from 26th November 1872 to 25th December 1873.

CUSTOMS (including STORE-RENT).

Year ending 25th December	Total Gross Receipts of Duties.	Drawbacks and Refunds.	Net Produce.	Charges of Collection.	Net Produce, after deducting Charges of Collection
	£.	£.	£.	£.	£.
1873 - - -	96,606	4,515	92,091	8,809	83,282

EXCISE.

Year ending 25th December	Total Gross Receipts of Duties.	Drawbacks and Refunds.	Net Produce.	Charges of Collection.	Net Produce, after deducting Charges of Collection.
	£.	£.	£.		£.
1873 - - -	2,308	- Nil -	2,308	Impossible to separate from Departmental Charges.	2,308

STAMPS.

Year ending 25th December	Total Gross Receipts of Duties.	Drawbacks and Refunds.	Net Produce.	Charges of Collection.	Net Produce, after deducting Charges of Collection.
	£. s. d.	£.	£. s. d.		£. s. d.
1873 - - -	4 10 –	- Nil -	4 10 –	Impossible to separate from Departmental Charges.	4 10 –

POST OFFICE.

Year ending 25th December	Total Gross Revenue.	Charges of Collection.	Deficiency.
	£.	£.	£.
1873 - - - - - -	93	437	344

OTHER AND SPECIAL REVENUES.

Year ending 25th December 1873.	Total Gross Receipts.	Drawbacks and Refunds.	Net Produce.	Charges of Collection.	Net Produce, after deducting Charges of Collection.
	£.	£.	£.	£.	£.
Harbour Dues - - -	7,299	16	7,283	4,836	2,447
Land Revenue - - -	41,167	322	20,845	3,730	37,115
Others - - - -	14,802	- - -	14,802	Impossible to separate from Departmental Charges.	14,802
Fractions - - - -	4	- -	4	- - -	4
£.	63,272	338	62,934	8,566	54,368

AGGREGATE AMOUNT of the REVENUE (less Returned Duties).

	£.
CUSTOMS - - - - - - - - - - - -	92,091
EXCISE - - - - - - - - - - - -	2,308
STAMPS - - - - - - - - - - - -	4
POST OFFICE - - - - - - - - - -	93
OTHER AND SPECIAL REVENUES - - - - - -	62,934
£.	157,430

FINAL RETURN.

RETURN of the Rates of all Taxes and Imposts from which the Revenues of the several Colonies of the British Empire were raised, together with the Gross Amount yielded by each Tax or Impost, showing the Total Gross Revenue of each Colony in the Year 1868, or the last Financial Year for which the same can be obtained, with the Cost or Charge of Collecting the same under each Head, these respective Charges being deducted, and leaving the Net Amount of Revenue (in continuation of Parliamentary Paper, No. 354, of Session 1874).

(*Mr. Brogden.*)

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